

**FISCAL YEAR
2017
BUDGET
INSTRUCTIONS**

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BUDGET BOOKS

DISTRIBUTION:

Department Request Submission:

Budget and Planning—3 paper copies and a PDF version emailed to Pamela.McQuary@oa.mo.gov
House Appropriations—15 paper copies
Senate Appropriations—4 paper copies

Governor's Rec Submission:

Budget and Planning—3 paper copies and a PDF version emailed to Pamela.McQuary@oa.mo.gov
House Appropriations—45 tabbed, paper copies
Senate Appropriations—17 tabbed, paper copies

SUBMISSION FORMAT:

- 8 ½ x 11 paper, double-sided.
- Three-hole punched.
- The October 1st submission may be submitted as a stapled or clipped copy of the forms. The book does not need covers, dividers, or binding.
- The Governor's recommended submission should be submitted in bound format.

BUDGET BOOK ORDER:

Overview Information

1. Transmittal letter (Optional)
2. Table of Contents
3. Department Overview Paragraph
4. State Auditor's Reports and Legislative Oversight Evaluations
5. Listing of programs subject to Missouri Sunset Act

Department-wide requests, including pay plan

This section should include a consolidated request form for items which are department wide and those that cross budgeting units such as pay plan, replacement vehicles, fuel cost increase and overtime. Not all departments will have department-wide requests.

6. Department-wide New Decision Item Form #1
7. Department-wide Decision Item Detail Reports (BRASS Report 10) for all budgeting units
8. Department-wide New Decision Item Form #2 (etc. for all department-wide new decision item requests)
9. Department-wide Decision Item Detail Reports (BRASS Report 10) for all budgeting units

Core and New Decision Item Requests

10. Decision Item Summary Report (BRASS Report 9) for core budgeting unit #1
11. Core Decision Item Form
12. Core Reconciliation Report (BRASS Report 18a)
13. Flexibility Request Form – if applicable
14. Decision Item Detail Report (BRASS Report 10)
15. Program Description Form #1
16. Program Description Form #2 (etc. for all program description forms under this core)
17. New Decision Item Form #1
18. Decision Item Detail Report (BRASS Report 10)
19. New Decision Item Form #2 (etc. for all new decision items under this core)
20. Decision Item Detail Report (BRASS Report 10)
21. Repeat #10-#20 for all core budgeting units

OTHER SUBMISSIONS: (Unless otherwise noted, the other submissions are due October 1 with the budget submission.)

1. Fiscal Year 2016 supplemental requests – Submit electronic copies to your Budget and Planning analyst and paper copies with your Fiscal Year 2017 budget request.
2. Fund Financial Summaries –To ensure that the Fund Financial Summary forms are complete and accurate, agencies will work with their Budget and Planning analyst throughout the summer and fall to finalize the forms. Drafts should be submitted electronically to Budget and Planning no later than October 1 and should be separate from the department's budget request. Budget and Planning will provide a copy of all final Department Request Fund Financial Summaries to the House and Senate on or before November 15. Electronic copies of the Fund Financial Summaries updated with Governor recommendations will be due to Budget and Planning two weeks after Governor recommendations are announced. Budget and Planning will provide a copy of all January submissions to the House and Senate two weeks after the Governor Recommendations are announced.
3. Tax Credit Analysis Forms – Submit paper and electronic copies to Lindsey Peters in Budget and Planning (Lindsey.Peters@oa.mo.gov) by October first. Budget and Planning will forward a copy of all forms to the House and Senate. Forms should be resubmitted to Budget and Planning by January 15 with year-to-date information for the current fiscal year. Budget and Planning will provide an electronic copy of all January submissions to the House and Senate by January 15.
4. Comprehensive list of flexibility and estimated appropriation (E) requests – Submit electronic copies to your assigned Budget and Planning analyst.
5. Vehicle request forms – Submit an electronic copy to your assigned Budget and Planning analyst and to Cindy Dixon, State Fleet Manager (cindy.dixon@oa.mo.gov).
6. Department organization charts with salaries and employee names of all employees considered to be part of the management team. Submit an electronic copy to your assigned Budget and Planning analyst.
7. ITSD requests – Submit an electronic copy of your New Decision Item Request form to your assigned Budget and Planning analyst and Crystal Wessing in ITSD (crystal.wessing@oa.mo.gov) by September 1.
8. Supporting documentation for reallocations/transfers - If the FY 2017 budget request includes reallocations and core transfers, please provide your assigned Budget and Planning, House and Senate analysts with supporting documentation to identify the movement of spending authority. A suggested format is available upon request.

BRASS CODING INFORMATION

CODING REMINDERS

- **Never enter cents when coding amounts in BRASS, round up to the nearest dollar if necessary.**
- The budget request should mirror actual planned spending as closely as possible. Comparing the prior year expenditures to the requested amount at the job class and budget object class level is a helpful way to identify which reallocations may be necessary as part of the core request.
- FTE should not be entered with more than TWO decimal places. Entering more than two decimal places skews the FTE totals in BRASS.
- Transfer appropriations are typically coded to your agency's highest level org. (For example in DHSS that would be org 1580). Contact the BRASS Administrator, Matt Bess, prior to coding a transfer to a different level org code. (Matt.Bess@oa.mo.gov or 751-9308).
- New decision items using existing appropriations or existing budget units must be coded at the same level org. (For example, a department using a current appropriation cannot code new decision items to that appropriation at a lower level org than how the core is currently coded for that appropriation. If a department adds a new decision item at the division level with an existing appropriation that is assigned to the division level org, then the division level org—2450 level must be used. The new decision item cannot be coded to the department level org—this is the Level 1 org).
- PS appropriations should only be coded to BOBC 100. Transfer appropriations should only be coded to BOBC 820.
- FY 16 items entered as one-times in BRASS should be entered as a one-time core reduction in FY 17.

APPROPRIATION NUMBERS

- Use the existing core appropriation number for new decision item requests in the operating, leasing, and supplemental budgets if the item will become part of the ongoing core amount.
- If the decision item needs to be line-itemed separately or is for something not included in the current core, (for example, a new training program), the agency should contact Matt Bess (751-9308) to have a new appropriation number assigned. Separate appropriation numbers will continue to be assigned to personal service appropriations and to expense and equipment, program specific distributions, and transfer appropriations.
- These appropriation numbers will directly affect the information and budget control in the SAM II system. Agencies should give serious consideration to the impact of assigning appropriation numbers in the budget system.
- All membership dues that are \$70,000 or greater for a single membership must have separate appropriation numbers, but do not need separate budget units unless the department prefers to have separate budget units.

BUDGET OBJECT CLASSES

The budget object classes requested for an appropriation establish the SAM II budget controls. Request the applicable budget object classes for each appropriation and code at least \$1 to each BOBC that may possibly be used during the fiscal year. The amount coded to each BOBC should reflect planned agency expenditure amounts for each BOBC. If at least \$1 is coded in a budget object class, expenditures can be charged to that BOBC without the need for adding more BOBC's after the budget has been loaded into SAM II.

- Agencies that are part of the statewide information technology consolidation should not reallocate core funds to object class 480 (computer equipment), but may transfer funds to the Information Technology Services Division (ITSD) in the Office of Administration for computer equipment needs.

New decision item requests may include object class 480 (computer equipment). If the new funding is included in the final budget, ongoing funds related to information technology will be transferred to ITSD in the next fiscal year.

CATEGORIZATION OF REQUESTS:

Each new decision item request should be categorized based on the type of request. This can be done using the Info Edit screen for each decision item and choosing the appropriate category.

CHART OF ACCOUNTS

The SAMII Chart of Accounts establishes the organization and appropriation structures. Changes to the organization or appropriation structures affect purchasing and accounting functions; therefore, agencies should consider the impact of any proposed organization or appropriation structure changes. Any planned changes in organization or appropriation structures should first be discussed with your Budget and Planning analyst prior to making the changes in BRASS.

CORE BUDGET REQUEST

- Budget Year requests should reflect planned agency expenditures. The core budget request should reflect the appropriate budget object classes based on the proposed spending plan. Changes in current year amounts reflected in the BRASS reports are prohibited unless an error occurred. Contact Matt Bess (751-9308) to request a change.
- A core request may have multiple core changes for the same decision item, but a separate BRASS budget form is necessary for each core change. For example, reallocating from two different cores into another core would require separate forms. Multiple budget forms provide the information necessary for decision makers to review the various core changes. If unsure of how to enter core changes, contact your assigned Budget and Planning analyst.
- Add a description in the justification tab for each core change. These descriptions are visible in BRASS report 18a – (core changes reconciliation detail), which is used by various entities, so keep the descriptions concise.

CORE DECISION ITEM NUMBERS

For statewide reporting purposes, use the following decision items to reflect changes to core requests.

0000002	Transfers In	Used for amounts transferred in <u>from another department</u>
0000003	One-time Reduction	Used for the reduction of one-time amounts
0000004	Transfers Out	Used for amounts transferred out <u>to another department</u>
0000005	Core Reductions	Used for reductions other than for one-time amounts
0000006	Core Reallocations	Used for moving amounts within the department whether it is within a single budgeting unit or across multiple budgeting units. These should net to zero within the department. Reallocations should not be made between funds.

COST ALLOCATION PLAN TRANSFERS

Central administrative costs and workers' compensation costs will be allocated to the appropriate funds. The same method used in previous years will be used to determine the amount of the transfers.

DECISION ITEM DESCRIPTION

Add a description of each new decision item to the textbox of the decision item in the Info Edit form in BRASS. The Governor's Office, Budget and Planning, and the General Assembly use the descriptions; therefore, the descriptions should be clear and concise. BRASS limits the number of characters so use only the most important facts and do not add line returns or breaks in the narrative.

DECISION ITEM RANKING

All core budget requests will be ranked 1. Ranks 2, 3 and 4 are reserved for the use of the Governor. **Ranking of the department new decision items other than any statewide pay plan should begin at 5.**

NEW DECISION ITEM NUMBERS

If a new decision item request encompasses multiple budget units, use the same BRASS new decision item number. One new decision item request form can also be used as long as it includes the necessary request information for all budgeting units.

ONE TIME EXPENDITURES

- Identify the ongoing and one-time costs of any proposed expenditure requests. For example, identifying ongoing maintenance costs for proposed equipment purchases ensures appropriate evaluation of the cost effectiveness and rationale for the request.
- Enter all one-time amounts as a positive number in the "Amount" column along with any ongoing expenditures in that budget object class. Also enter the amount as a negative number in the "1X Amount" column. This is also required for one-time FTE. One-time FTE should be entered as a positive number in the "FTE" column and a negative number in the "1X FTE" column.
- Any FY 16 one-time appropriated amounts should be cut from the core request using core decision item number 0000003. Enter the amount as a negative number on the core change form.

ESTIMATED APPROPRIATIONS

Make the best estimate of expenditures for each estimated appropriation and include budget requests for any increases, and core reductions for any decreases. Provide strong rationale for maintaining any estimated appropriation.

Insert requested "E's" in BRASS by using the "Info Edit/Approp". An "E" should be typed in the "Gov Est" field through "Conf Est" field. **Submit a comprehensive electronic list of requested "E's" to Budget and Planning with the October 1 submission.**

OVERTIME

Certain agencies use separate House Bill sections for overtime appropriations. The requirement applies to nonexempt state employees providing direct client care or custody in facilities operating on a twenty-four-hour, seven-day-a-week basis in the Department of Corrections, Department of Mental Health, Division of Youth Services in the Department of Social Services, and the Veterans' Commission in the Department of Public Safety. Do not request FTE for overtime pay. Agencies may use the generic job class called "Other" (999999) for budgeting overtime pay. Do not code FTE to overtime appropriations. Any FTE coded to overtime appropriations should be reallocated to core PS appropriations or core cut from the budget. **Note that the fringe rate for overtime is different than the fringe rate for regular personal service appropriations.**

CORE REALLOCATIONS

Core reallocations should be between the same fund type, e.g. GR to GR or federal to federal, so the net is \$0 by fund type. Rather than request a core reallocation between different fund types, the proper procedure would be to core cut one fund type and ask for a new decision item for the other fund type. Any exceptions to this procedure should be discussed with your assigned Budget and Planning analyst prior to coding the reallocation in BRASS. Reallocations from EE to Personal Service should also be discussed with your assigned Budget and Planning analyst prior to coding in BRASS. It is important to provide a brief explanation of the reallocation on the "Justification" tab of the core change form.

Helpful BRASS Reports

Core Reconciliation – Two BRASS reports will help reconcile the core:

1. **Report 14a Core Rec-Dept \$ (1YR)** reconciles the core by beginning with current year budgeted dollar amounts and adding or subtracting core dollar changes.
2. **Report 14c Core Rec-Dept FTE (1YR)** reconciles core by beginning with current year budgeted FTE amounts and adding or subtracting core FTE changes. When running any of these reports, select the fund to be used for the report. The user may select a specific fund number or select FED for all federal funds, OTHER for all other funds, or STATE for all funds. Selecting GR or 0101 will give you the same results. The user may run the report at the department level which results in the items being displayed by budgeting unit or at the budgeting unit level which results in the items being displayed by appropriation.

Core Decision Item Form - Three BRASS reports will help complete the Core Decision Item Form (the Excel document).

1. Report 15a – Core Summary (1YR)

- Use report 15a to complete Question 1 (Core Financial Summary) of the Core Decision Item form after all core changes have been entered into BRASS. Enter these numbers in the Excel document.
- To run the report, select the appropriate agency number, which is the three digit agency number followed by two 0's and a C, in the Approp box. Use the three digit agency number followed by four 0's and a C in the AgOrg box. Any deviation from the above could result in inaccurate data being displayed on the report.

2. Report 16 – Core Financial History

- Use report 16 to complete Question 4 (Financial History) of the Core Decision Item form. Enter these numbers in the Excel document.
- Adjust the appropriation amount and unexpended by fund amounts in the actual columns for any increases in estimated appropriation. BRASS appropriation amounts are the final amounts approved in the regular and supplemental bills only. *Hint: If the unexpended amount is negative on the BRASS report it is likely that an estimated appropriation was increased.*
- Adjust the unexpended amounts due to rounding, if necessary. Actual expenditures in the financial system are recorded in dollars and cents. When actual expenditures are loaded into BRASS the data is rounded to the nearest dollar by budget object class and job class. This could result in the unexpended amount for a fund to be negative by a dollar or so.
- To run the report, select the appropriate agency number, which is the three digit agency number followed by two 0's and a C in the Approp box. Use the three digit agency number followed by four 0's and a C in the AgOrg box. Any deviation from using the above selections could result in inaccurate data being displayed on the report.

3. Report 18a – Core Changes (Reconciliation) Detail (1YR)

- Use Report 18a for Question 5 (Core Reconciliation) on the Core Decision Item form.
- **Do not** enter these numbers in the Core Decision Item Excel document. Simply place the applicable BRASS page after Question 4 of the Core Decision Item form for each core decision item.

- Reallocations of job classes within the same personal service appropriation will not appear on the report even though it was entered into BRASS because the net result for the budgeting unit is \$0. The same is true for reallocations of expense and equipment budget object classes within the same expense and equipment appropriation. Any reallocations between personal service and expense and equipment appropriations or other reallocations between appropriations within a budgeting unit will appear on the report even if the net result for the budget unit is \$0 since the amount for the appropriation has changed.
- A core request may have multiple core changes for the same decision item code. A separate BRASS form must be used for each requested core change. For example, two budget forms will be used if funding is being reallocated from two different cores into another core.
- To run the report, select the appropriate three digit agency number followed by two 0's and a C in the Approp box. (For example: MoDOT's would be 60500C). Select the appropriate three digit agency number followed by four 0's and a C in the AgOrg box. (For example: MoDOT's would be 6050000C). Do not run this report at the budget unit level as this level of detail is not needed in the budget books. Any deviation from using the above selections could result in inaccurate data in the report.

BUDGET REQUEST FORMS OVERVIEW

Core Decision Item, Program Description, New Decision Item, and Supplemental New Decision Item Forms

The budget request forms are the key forms used to explain and document supplemental, core, and new decision item requests. Properly prepared, they are the primary source of information for the Governor and the General Assembly in making funding decisions. Good data, sound logic, and solid back-up information are needed to properly justify a request and should clearly show how the items support essential functions. Each element of the justification should be easy to read and understand. Because the budget request forms provide information for decision making, the style and approach should be analytical rather than promotional.

Legislators and other users of the budget forms want a consistent format across departments. Therefore, do not alter the Excel templates and always use a font size of 10pt. or greater on budget forms.

There may be situations where it does not make sense to fill in all the information requested on the budget request form or where it is simpler to complete a single form for similar requests across budgeting units. For example, multiple forms should not be used for pay plan decision items. Instead, complete one form for the department and include it in the front of the budget book. Other examples of appropriate combined forms include: implementation of a new program that crosses multiple budgeting units; multiple transfer appropriations from a single fund or for similar purposes; and cost of caseload growth that crosses multiple budgeting units. Budget and Planning staff are available to discuss such exceptions in advance of the budget submission.

Electronic copies of the form templates as well as alternate templates for very large numbers were forwarded to the department budget office and are also available on the Budget and Planning web site under 2017 Budget Information "Budget Instructions" <http://oa.mo.gov/budget-planning/budget-information/2017-budget-information/2017-budget-instructions>

CORE DECISION ITEM FORM INSTRUCTIONS

1. CORE FINANCIAL SUMMARY

The Core Financial Summary includes a summary table (example follows) which breaks out the total core request by funding source and budget class. It also includes the number of FTE and amount of fringe benefits by funding source. List the other fund names and numbers below the summary table. There is no need to provide any other information on specific "other funds." Include a second summary table with Governor Recommendations in the January submission.

The fringe benefits are noted in the Core Financial Summary for informational purposes only. Fringe benefits are budgeted in House Bill 5 except for certain fringe benefits budgeted directly to MoDOT, the Highway Patrol, and Conservation. The fringe benefits figures in the summary table use the fringe benefit rate on the top right of the budget form (outside of the print area). Departments with different fringe benefit rates should change that figure to reflect the appropriate fringe benefit rate. NOTE: The overtime fringe rate is different than the fringe rate for regular personal service. The rate is the percentage for all fringes excluding MCHCP, plus the flat dollar MCHCP charge.

Complete the following items for this section of the form:

- 1) The GR, Federal, and Other Fund amounts being requested should be broken out by budget class (PS, E&E, PSD, and Transfer) and the number of FTE should be broken out by GR, Federal, and Other Funds. Use BRASS report 15a (Core Summary) to check the numbers.
- 2) List the fund names and fund numbers below the summary table for any "other funds" requested. No other data is required except the other fund name and number.
- 3) If requesting "E's" (estimated) appropriations, enter an "E" in the column to the right of the total column and footnote at the bottom of the table the specific fund(s) for which "E's" are being requested.

	FY 2017 Budget Request			Total
	GR	Federal	Other	
PS	1,629,091	668,932	0	2,298,023
EE	2,725,354	1,156,884	0	3,882,238
PSD	17,612,133	44,073,314	7,663,069	69,348,516 E
TRF	0	0	0	0
Total	21,966,578	45,899,130	7,663,069	75,528,777
 FTE	 47.93	 21.20	 0.00	 69.13

Est. Fringe	908,870	373,197	0	1,282,067
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Mental Health Earnings Fund (0288)

Notes: An "E" is requested for \$7,663,069 Other Funds.

2. CORE DESCRIPTION

This section allows the department to provide a concise description of the core budget item that is easily understood by a lay reader. The narrative should very briefly explain the core budget item – the purpose of and necessity for the core item and how the core funding is used. Any organizational dues which are \$70,000 or greater should also be described in this section.

3. PROGRAM LISTING

List all programs (as defined below) included in the core decision item in this section and complete a Program Description Form for each program.

A program should be viewed as a distinct, coherent set of activities intended to affect a clearly definable target group, problem, or issue. An appropriation is not necessarily a program; one appropriation may encompass several programs, or one program may be addressed through multiple appropriations. Similarly, an organization or institution, such as a prison or mental health facility, is not a program; one program may involve several organizations or facilities, just as one institution may house all or part of several programs. In some cases, a single program may span several departments.

4. FINANCIAL HISTORY

The Financial History section includes a summary table and corresponding chart (as shown in the following example) which detail the financial history of the core appropriation for the prior three fiscal years and the current fiscal year. Use BRASS Report 16 (financial history) to complete this section. To ensure consistency across agencies, do not change the chart, other than the scale (this can be done by right clicking the y axis, selecting "format axis", and "scale"). The chart populates itself from numbers entered in the table.

Items included in the financial history table:

- **Appropriation (All Funds)** – For the prior three fiscal years, include the actual year end amount. Any changes in the original appropriation amount, such as the exercising of an "E" to increase the appropriation, should be reflected in the table. Such changes from the original appropriation to the actual year end appropriation should be noted in the "Notes" section at the bottom of the table. For the current year, include the original amount appropriated. If the appropriation is an estimated appropriation, include an "E" in the column to the immediate right of the appropriation amount. Do not adjust the current year appropriation amount for any changes in the appropriation to date. BRASS Report 16 may be helpful; however, the report will not reflect any increases in estimated appropriations, which must be included on the core decision item form.
- **Less Reverted (All Funds)** – For the prior three fiscal years, include the actual year end reverted amount. Reverted amounts include the statutory reserve, but do not include agency reserves, which will show up as unexpended. Do not adjust the reverted amounts – the amounts should match the budget system. The reverted amounts as of June 30th will be loaded into the budget system. For the current year, list "N/A" rather than the amount reverted to date. BRASS Report 16 will provide the correct reverted amounts.
- **Less Restricted (All Funds)** – For the prior three fiscal years, include the actual year end amount that remained in Governor's Expenditure Restriction at the end of the fiscal year, if applicable. Restricted amounts do not include the statutory reserve.
- **Budget Authority (All Funds)** – Budget authority equals the appropriation amount less the amount reverted and the amount restricted. It is a formula and shouldn't be overwritten. For the current year, list "N/A".

- **Actual Expenditures (All Funds)** – For the prior three fiscal years, include the actual year end expended amount. For the current year, list "N/A." BRASS Report 16 will provide the correct actual expenditure amounts.
- **Unexpended (All Funds)** – Unexpended equals the budget authority less the actual expenditures. It is a formula and shouldn't be overwritten. For the current year, list "N/A".

	FY 2013	FY 2014	FY 2015	FY 2016 Current Yr.
	Actual	Actual	Actual	
Appropriations (All Funds)	53,000,000	57,000,000	73,000,000	74,838,777
Less Reverted (All Funds)	(1,000,000)	(5,000,000)	(1,000,000)	NA
Less Restricted (All Funds)	(100,000)	(500,000)	(400,000)	NA
Budget Authority (All Funds)	51,900,000	51,500,000	71,600,000	NA
Actual Expenditures (All Funds)	51,900,000	51,500,000	71,000,000	NA
Unexpended (All Funds)	0	0	600,000	NA
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	600,000	N/A
Other	0	0	0	N/A

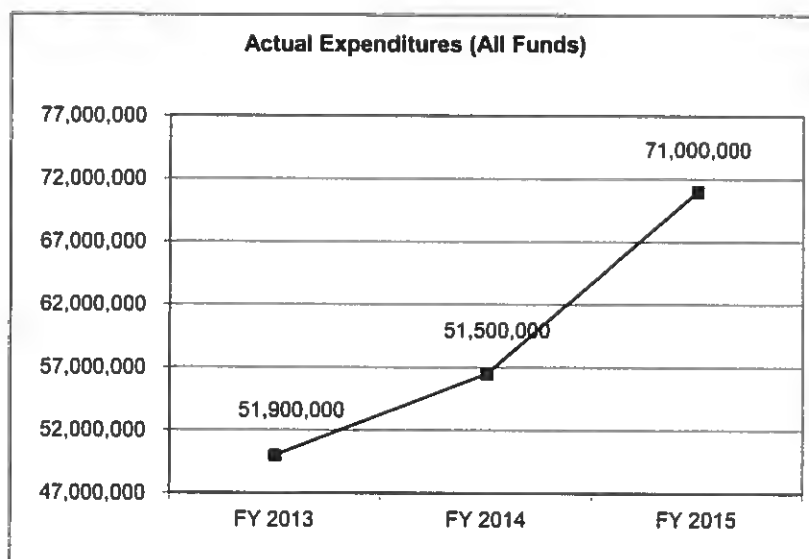
(1)

Reverted includes statutory reserve amounts (when applicable).

Restricted includes Governor's expenditure restrictions which remained at the end of the fiscal year.

NOTES:

(1) Lapse of \$600,000 is federal block grant; cash can be carried over to FY 2017 for one-time commitments.



5. CORE RECONCILIATION

Print BRASS Report 18a (Core Changes Detail) and insert the individual pages behind the appropriate Core Decision Item Form (directly after question 4). The BRASS form will become Section 5 of the Core Decision Item Form.

Use the "justification" tab on the BRASS core change form to describe all changes to the core budget request from the current year appropriation including one-time reductions, transfers in and out, core reallocations, and core reductions, as well as details on specific fund and FTE splits. Include Governor recommended core adjustments in the January submission.

CORE DECISION ITEM

Department _____	Budget Unit _____
Division _____	
Core - _____	HB Section _____

1. CORE FINANCIAL SUMMARY

	FY 2017 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

	FY 2017 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

3. PROGRAM LISTING (list programs included in this core funding)

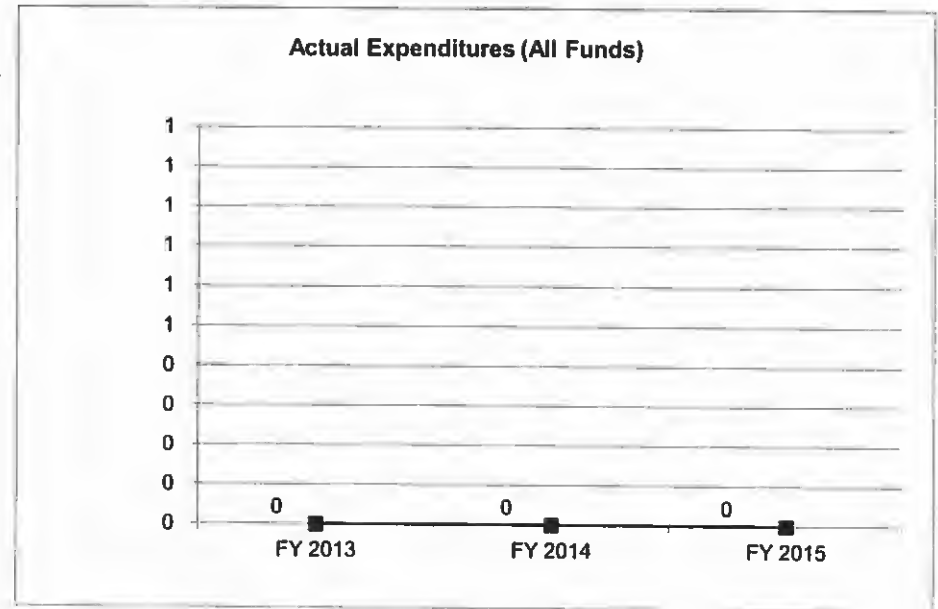
CORE DECISION ITEM

Department _____	Budget Unit _____
Division _____	
Core - _____	HB Section _____

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	0	0	0	0
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	0	0	0
Actual Expenditures (All Funds)	0	0	0	0
Unexpended (All Funds)	0	0	0	0

expended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

NEW DECISION ITEM FORM INSTRUCTIONS

1. AMOUNT OF REQUEST

Detail the requested amount in this section. A summary table is included to break out the total new decision item request by funding source and budget class (see example below). It also includes the number of FTE and fringe benefits by funding source. Include amounts sufficient to cover probationary salary increases for new positions. For example, if the department typically provides a two-step increase after successful completion of the probationary period, the amount requested should be the starting salary plus two steps. There is no need to provide detail on specific "other funds" other than listing the "other fund" names and fund numbers below the summary table. Include a second summary table with Governor Recommendations in the January submission.

The estimated fringe benefits are in this table for informational purposes only. Fringe benefits are budgeted in House Bill 5 except for certain fringe benefits for MoDOT, the Highway Patrol and Conservation. The fringe benefits figures in this table use the fringe benefit rate on the top right of the budget form (outside of the print area). Departments with different fringe benefit rates should change that figure to reflect the appropriate fringe benefit rate. The overtime fringe rates are different than the fringe rate for regular personal services. The fringe rate used is the percentage for everything excluding MCHCP, plus the flat dollar monthly MCHCP charge.

Do not enter any numbers into this table. The Excel spreadsheet automatically pulls the numbers from data entered into section 5 of the form. Complete the following items for this section of the form:

- 1) List the fund names and fund numbers for any "other funds" requested below the table.
- 2) If requesting "E's" (estimateds) on appropriations, enter an "E" in the column to the right of the total column and footnote at the bottom of the table the specific fund(s) for which "E's" are being requested.

FY 2017 Budget Request				
	GR	Federal	Other	Total
PS	500,000	500,000	1,000,000	2,000,000
EE	1,000,000	250,000	0	1,250,000
PSD	0	0	0	0
TRF	0	0	2,000,000	2,000,000
Total	1,500,000	750,000	3,000,000	5,250,000

FTE	5.00	5.00	11.50	21.50
------------	-------------	-------------	--------------	--------------

Est. Fringe	278,950	278,950	557,900	1,115,800
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Proceeds Fund (0291)

2. CATEGORIZATION OF REQUEST

This section allows the department to indicate the category(s) of the new decision item to allow readers to easily identify the type of decision item. Check the category(s) that best fit the new decision item requests.

- Legislation – based on legislation passed by the General Assembly.

- New Program – a new initiative or program. If the new program was legislatively authorized, the new legislation category should also be checked.
- Fund Switch – to replace one funding source with a different funding source.
- Federal Mandate – due to a federal mandate.
- Program Expansion – to enhance or expand a current program.
- Cost to Continue – to maintain or continue funding an item from the previous fiscal year. The cost to continue box should not be checked for requests to expand a program. (The program expansion category should be checked for such requests.) A common cost to continue request would be for the cost to continue funding of a supplemental request, or when an item is funded for only part of the year during the current fiscal year.
- GR Pick-up – the original funding source is no longer available and general revenue funding is necessary to continue the program.
- Space Request – any real estate requests. Do not fill out sections 6 (performance measures) or 7 (strategies) for space requests.
- Equipment Replacement – any requests to replace equipment, including vehicles and office equipment. Do not fill out sections 6 (performance measures) or 7 (strategies) for equipment replacement requests.
- Pay Plan – any pay plan requests, including cost of living and within grade requests. Do not fill out sections 4 (detailed assumptions), 5 (request break down), 6 (performance measures), or 7 (strategies) for pay plan requests.
- Other – any decision items that don't fit into the previously listed categories. If this category is checked, add a brief description of the category of decision item being requested on the line provided.

3. WHY IS THIS FUNDING NEEDED?

Use this section to provide a specific explanation of the request and why the new funding is needed. Explain the specific problem, issue, or concern this item is intended to address. "Problem" normally means a department is unable to serve the public adequately or has determined a better way to do so. Simply saying the department does not have enough money would not be an appropriate problem statement. More appropriate statements might be "50,000 Missourians are currently homeless," or "The department's 20-year-old licensing system prevents quick turn-around for license applications and renewals."

Tailor explanations in this section based on the category assigned to the new decision item in section 2 (categorization of request).

- New Legislation – include a description of the statutory authorization for the request.
- New Program – explain the requested program, how the idea for the program was generated, and why the program is needed.
- Fund Switch – provide details on the current specific fund(s) and amount(s) along with the reason for switching the funding source.

- **Federal Mandate** – provide a detailed description of the federal mandate, including any federal statutory or regulatory references.
- **Program Expansion** – explain the current program and why an expansion is needed.
- **Cost to Continue** – explain the supplemental or other item that is necessitating the cost to continue.
- **GR Pick-up** - explain the origination of the program, the reason for the loss of the original funding source, and why the program should continue.
- **Space Request** – explain the need for additional space, how much space is needed, where the space is needed, and how many FTE are involved.
- **Equipment Replacement** – explain the status of the current equipment and why replacement equipment is needed. If replacement vehicles are requested, the department should note that the replacement has been approved by the State Fleet Manager. No replacement vehicles should be requested without prior approval from the State Fleet Manager.
- **For pay plan requests**, departments should explain the type of pay plan being requested (cost of living adjustment, within grade request, etc.) and the methodology used to calculate the pay plan amounts. Additional detail should be included if the pay plan request is different from the standard requests detailed in the budget instructions.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT

For new decision items, budget analysts and General Assembly members who review agency budgets need to understand how the request has been formulated and may need to do calculations for various alternative approaches. Therefore describe the detailed calculations and assumptions that have been used to calculate the funding and FTE amounts requested. Cite the data sources or standards used so budget analysts can review the methodology. Detail any alternatives that were considered (such as outsourcing or automation). If the request is based on new legislation, indicate if the amount matches the fiscal note. Provide an explanation of the variance if the amount does not match the fiscal note. Where applicable, also explain the rationale for fund splits. Detail the one-time portions and how the amount(s) was calculated.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE

In this section, provide a detailed explanation of the new decision item request. Expense and equipment, program distribution costs, and transfers should be broken down by budget object class (both the code number and description). Split out personal service costs and FTE amounts by job class. Break out requests by general revenue, federal, and other funds. Identify one-time costs by object class, job class, and fund source in both the request column and the one-time column. A second table breaking down the Governor Recommendations must be included in the January submission.

6. PERFORMANCE MEASURES

Include a limited number of significant, pertinent performance measures for each new decision item request. Use charts and graphs when possible. When charts or graphs are included, the data should also be included, either in a separate table or in the chart or graph. To the extent possible, include

actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted performance for the upcoming two fiscal years. In some instances, particularly for new programs, there may not be any relevant prior or current year performance measurement data. In these cases, departments should include targeted performance for the upcoming two fiscal years. If a new decision item request has an associated core, departments should separately identify projected performance with and without the additional funding. Include comparative data (from other states, the United States, or the private sector) whenever possible. Limit the number of measures to six or fewer in four categories: effectiveness, efficiency, clients served, and customer satisfaction.

- a. **Effectiveness** – Include at least one measure of effectiveness for each new decision item. An effectiveness measure is a measure of the program's success or impact. Effectiveness measures demonstrate what a department hopes to achieve if a particular decision item is funded. Some examples of different types of effectiveness measures include: return on investment, reduction in risk factors, change in behavior, compliance with standards and regulations, proportion of clients or customers showing improved well-being, and success in a targeted population.
- b. **Efficiency** – Include at least one measure of efficiency for each new decision item. An efficiency measure is a measure of the ratio of outputs to inputs. Efficiency measures target how departments can produce a good or deliver a service with the least amount of expense and time and with the least number of errors. Common efficiency measures include cost per unit measures (how much did it cost to produce the product or deliver the service), cycle times (how long did it take to produce the product or deliver the service), and accuracy rates (how many units of the product or service were produced without error; with no rework required).
- c. **Number of Clients/Individuals Served** – Include a measure of the number of clients or individuals served, if applicable.
- d. **Customer Satisfaction** – Include a measure of customer satisfaction, if available.

7. STRATEGIES

Use this section to identify the strategies, or specific courses of action pursued through this decision item. Strategies are used to achieve the performance targets. Performance measurements target what the department will accomplish; a strategy indicates how these targets will be achieved.

NEW DECISION ITEM
RANK: _____ OF _____

Department _____	Budget Unit _____
Division _____	
DI Name _____	House Bill _____
DI# _____	

1. AMOUNT OF REQUEST

	FY 2017 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

	FY 2017 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: _____

Other Funds: _____

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

NEW DECISION ITEM
RANK: _____ OF _____

Department _____	Budget Unit _____
Division _____	
DI Name _____ DI# _____	House Bill _____

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

20

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
	0						0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: _____ OF _____

Department _____		Budget Unit _____								
Division _____										
DI Name _____	DI# _____	House Bill _____								
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	
							0	0.0		
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0		0
							0			
							0			
							0			
Total EE	0		0		0		0			0
Program Distributions							0			
Total PSD	0		0		0		0			0
Transfers										
Total TRF	0		0		0		0			0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0		0

NEW DECISION ITEM
RANK: _____ OF _____

Department _____	Budget Unit _____
Division _____	
DI Name _____ DI# _____	House Bill _____

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

NEW DECISION ITEM
RANK: _____ OF _____

Department		Budget Unit	
Division			
DI Name	DI#	House Bill	

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

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Estimated Fringe Benefit Contribution Rates
(not applicable for judges)

For Estimation Uses Only	FY 2017		FY 2016
	Personal Service	Overtime Calculation	Supplemental
SOCIAL SECURITY	7.65%	7.65%	7.65%
RETIREMENT-MOSERS	16.97%	16.97%	16.97%
LONG-TERM DISABILITY-MOSERS	0.495%	0.495%	0.495%
BASIC LIFE INSURANCE (ACTIVES)-MOSERS	0.32%	0.32%	0.32%
BASIC LIFE INSURANCE (RETIREEES)-MOSERS	0.115%	0.115%	0.115%
DEFERRED COMPENSATION-MDCIP	0.00%	0.00%	0.00%
MEDICAL INSURANCE (ACTIVES)-MCHCP*	22.29%	0.00%	22.29%
MEDICAL INSURANCE (RETIREEES)-MCHCP**	3.97%	0.00%	3.97%
OPEB	0.00%	0.00%	0.00%
UNEMPLOYMENT COMPENSATION	0.12%	0.00%	0.12%
WORKERS' COMPENSATION	1.65%	0.00%	1.65%
TOTAL	53.58%	25.55%	53.58%
 Rate with MCHCP adjustment	 27.32% plus \$10,092	 N/A	 27.32% plus \$10,092

* Medical Insurance (actives) - MCHCP is \$714/month.

**Medical Insurance (retirees) - MCHCP is \$127/month.

SUPPLEMENTAL NEW DECISION ITEM REQUESTS

Limit supplemental requests to those programs and services with a significant change in circumstance that cannot wait until the next fiscal year to be addressed. Enter all supplemental requests in the BRASS system and submit paper and electronic copies of the Supplemental New Decision Item Form to Budget and Planning by October 1st.

INSTRUCTIONS

1. Use the Supplemental New Decision Item Form. **These forms are included in a packet for the Legislature; therefore, for the sake of consistency, do not make changes to the forms.** If a supplemental request impacts several budget units, it is acceptable to combine the various budget unit requests on one department-wide form, in the same manner as pay plans. The request form should clearly identify the specific amounts for each budget unit along with the total department request. Dissimilar requests should not be combined on one form. For example, caseload growth for multiple programs could be combined on one form, but that form should not also include a request for a rate increase cost to continue.
2. The instructions for completing the Supplemental New Decision Item Form are the same as those for completing the New Decision Item Form with the following exceptions:
 - No ranking is required.
 - Note the original Fiscal Year 2016 House Bill Section, if applicable.
 - If requesting FTE, include the number of positions associated with these FTE. (See example of this calculation below)
 - If FTE are requested, include the number of months needed for these positions.
 - No categorization of the supplemental is required. (Box 2 on the New Decision Item request form)
 - New Decision Item Request form Box 4 should include the entire supplemental request, which is considered a one-time cost. Request any ongoing costs as a separate cost-to-continue Fiscal Year 2017 new decision item. Requests for estimated appropriations should be noted by including an "E" in the column marked "E" in Box 4. This information will automatically be loaded in Section 1 of the form.
 - **The requested amount should be the amount needed less the statutory reserve and any amount of Governor's Expenditure Restrictions remaining; departments should assume that reserves/restrictions will be released to meet the supplemental needs.** If multiple supplemental requests impact the same appropriation, be sure that the assumed release of the statutory reserve is not larger than the actual amount in reserve. For example: If there is \$500 in reserve on the relevant appropriation, do not calculate the request assuming you can release \$500 for NDI#1 and \$500 for NDI#2.
 - **Section 3 should include total amount and show release of reserve/restriction in the calculation.**
3. Print preview all forms before submitting to ensure the form prints properly.

Calculating Positions and FTE

1. **POSITIONS** – The number of positions is the actual number of people you plan to hire. For example, if the request is for 3 research analysts, the number of positions is 3, whether or not the positions are full time.
2. **FTE** – The number of FTE is the annualized number of positions requested. For example, if the request is for 3 research analysts for 6 months, the number of FTE would be 1.50 FTE or 3 positions for ½ a year (3 positions * six months divided by 12 months (or $3*6/12=1.50$ FTE. If the request is for 16 research analysts for 3 months, the number of FTE would be 4, or 16 positions for ¼ of a year ($16*3/12=4$).

SUPPLEMENTAL NEW DECISION ITEM

Enter Department _____	House Bill Section _____
Enter Division _____	
Enter DI Name _____ DI# XXXXXXXXX	Original FY 2016 House Bill Section, if applicable _____

1. AMOUNT OF REQUEST

FY 2016 Supplemental Budget Request					
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00	
POSITIONS	0	0	0	0	
NUMBER OF MONTHS POSITIONS ARE NEEDED: _____					
Est. Fringe	0	0	0	0	

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2016 Supplemental Governor's Recommendation					
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00	
POSITIONS	0	0	0	0	
NUMBER OF MONTHS POSITIONS ARE NEEDED: _____					
Est. Fringe	0	0	0	0	

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. WHY IS THIS SUPPLEMENTAL FUNDING NEEDED? INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

SUPPLEMENTAL NEW DECISION ITEM

Enter Department _____	House Bill Section _____
Enter Division _____	
Enter DI Name _____ DI# XXXXXXXX	Original FY 2016 House Bill Section, if applicable _____

3. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why.

4. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	E
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	
							0		
							0		
							0		
Total EE	0		0		0		0		
Program Distributions							0		
Total PSD	0		0		0		0		
Transfers							0		
Total TRF	0		0		0		0		
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	

SUPPLEMENTAL NEW DECISION ITEM

Enter Department _____ House Bill Section _____
 Enter Division _____
 Enter DI Name DI# XXXXXXXX Original FY 2016 House Bill Section, if applicable _____

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	E
							0	0.0	
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	
							0		
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		
Transfers							0		
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	

SUPPLEMENTAL NEW DECISION ITEM

Enter Department _____

House Bill Section _____

Enter Division _____

Enter DI Name _____

DI# XXXXXXXX

Original FY 2016 House Bill Section, if applicable _____

5. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

5a. Provide an effectiveness measure.

5b. Provide an efficiency measure.

5c. Provide the number of clients/individuals served, if applicable.

5d. Provide a customer satisfaction measure, if available.

SUPPLEMENTAL NEW DECISION ITEM

Enter Department _____

House Bill Section _____

Enter Division _____

Enter DI Name _____

DI# XXXXXXXX

Original FY 2016 House Bill Section, if applicable _____

6. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

PROGRAM DESCRIPTION FORM INSTRUCTIONS

HEADER

If funding programs through multiple core appropriations, use the template shown below in the header of those programs' Program Description Forms. The template lists the various appropriations that fund the program and also lists the general revenue, federal, other, and total planned current year funding for each of those appropriations. (Such Program Description Forms may be included behind each Core Decision Item Form that partially funds the program, with that particular core's funding and the total funding clearly visible while the other core appropriations are shaded.) The example below is the Program Description Form for the Director's Office portion of the program.

Program is found in the following core budget(s):									
	Director's Office	SPHL	Admin	CHIME	CLPHS	EHCDP	DCH	DSSR	TOTAL
GR	27,254	31,691	10,151	25,312	4,766	38,177	40,825		178,176
FEDERAL				1,661,511					1,661,511
OTHER				50,000				397,098	447,098
TOTAL	27,254	31,691	10,151	1,736,823	4,766	38,177	40,825	397,098	2,286,785

1. WHAT DOES THIS PROGRAM DO?

Include a brief explanation of the program.

2. WHAT IS THE AUTHORIZATION FOR THIS PROGRAM?

Include any federal or statutory authorization for the program. Include the federal program number, if applicable.

3. ARE THERE FEDERAL MATCHING REQUIREMENTS?

State whether or not the program has federal matching or maintenance of effort requirements. If there are, explain them in detail.

4. IS THIS A FEDERALLY MANDATED PROGRAM?

State whether or not the program is federally mandated. If it is, explain the mandate in detail.

5. PROVIDE ACTUAL EXPENDITURES FOR THE PRIOR THREE FISCAL YEARS AND PLANNED EXPENDITURES FOR THE CURRENT FISCAL YEAR.

Using the chart included in the form, show the actual program expenditures for the prior three fiscal years and the current year planned expenditures. Enter the data into cells B3 to E6 in the second worksheet of the Excel Program Description Form spreadsheet. The chart on the Program Description Form will pick up those numbers and populate the chart. In order to ensure consistency across agencies, do not change the chart other than adjusting the scale (this can be done by right clicking the y axis, selecting "format axis", and "scale").

If there are multiple core appropriations, the chart should include the total program funding rather than the funding for just that core's portion of the program. For such programs, the totals included in the header's table should match the planned current year expenditures in this section's chart.

6. WHAT ARE THE SOURCES OF THE “OTHER” FUNDS?

List the fund names and fund numbers of the “other” funds.

7. PERFORMANCE MEASURES

Include a limited number of significant, pertinent performance measures for core programs. With charts or graphs, the data should also be included, either in a separate table, chart, or graph. Include previously projected versus actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted performance for the upcoming two fiscal years. The projected level should be the amount departments said they would achieve for the specified fiscal year in that year's budget request. If the projections were based on decision items that were either not funded or only partially funded, departments may modify the projections accordingly. Footnote any such modifications. Do not modify or “update” projections to bring them into line with actual performance. The intent is to compare what happened with what departments said would happen. Comparative data (from other states, the United States, or the private sector) should be included whenever possible. Limit the number of measures to six or fewer, broken out into four categories: effectiveness, efficiency, clients served, and customer satisfaction.

- a. **Effectiveness** – Include at least one measure of effectiveness. An effectiveness measure is a measure of the program's success or impact. Effectiveness measures demonstrate what a department hopes to achieve if a particular program is funded. Some examples of different types of effectiveness measures include: return on investment, reduction in risk factors, change in behavior, compliance with standards and regulations, proportion of clients or customers showing improved well-being, and success in a targeted population.
- b. **Efficiency** – Include at least one measure of efficiency. An efficiency measure is a measure of the ratio of outputs to inputs. Efficiency measures target how departments can produce a good or deliver a service with the least amount of expense and time and with the least number of errors. Common efficiency measures include cost per unit measures (how much did it cost to produce the product or deliver the service), cycle times (how long did it take to produce the product or deliver the service), and accuracy rates (how many units of the product or service were produced without error; with no rework required).
- c. **Number of Clients/Individuals Served** – Include a measure of the number of clients or individuals served, if applicable.
- d. **Customer Satisfaction** – Include a measure of customer satisfaction, if available.

PROGRAM DESCRIPTION

Department _____ Program Name _____ Program is found in the following core budget(s): _____	HB Section(s): _____
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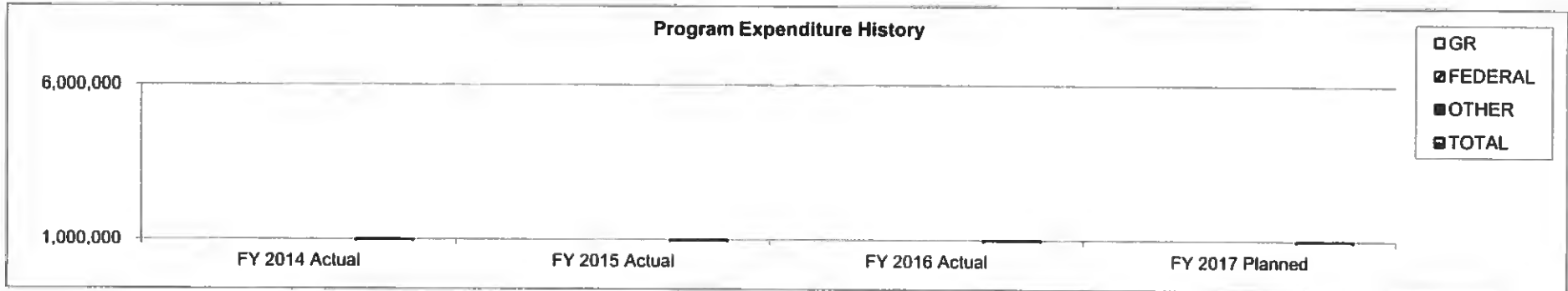
1. What does this program do?

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

3. Are there federal matching requirements? If yes, please explain.

4. Is this a federally mandated program? If yes, please explain.

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

PROGRAM DESCRIPTION

Department	HB Section(s):
Program Name	
Program is found in the following core budget(s):	
<p>7a. Provide an effectiveness measure.</p> <p>7b. Provide an efficiency measure.</p> <p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>7d. Provide a customer satisfaction measure, if available.</p>	

STATE AUDITOR'S REPORTS, OVERSIGHT EVALUATIONS

Section 33.270, RSMo requires budget submissions to include information on the most recent reports done by the State Auditor, evaluations done by the Oversight Division of the Committee on Legislative Research, and Missouri Sunset Act reports. Include reports released over the past three years. Agencies must complete the attached form for applicable programs.

1. Program Name – List the name of the program or the division.
 2. Type of Report – Indicate if the report is an Audit Report, Oversight Evaluation or a Sunset Act Report.
 3. Date Issued – The date the report was issued.
 4. Website – The website address where the report can be located.
-

MO SUNSET ACT REPORTS

Sections 23.250 to 23.298, RSMo requires that new programs created after August 2003 must sunset within six years of their creation and must be reauthorized by the General Assembly. The Committee on Legislative Research is charged with reviewing programs. Complete one form listing all the agency programs subject to the Missouri Sunset Act.

1. Program – List the name of the program.
2. Statutes – Indicate the statutes that establish the program, including sunset language.
3. Sunset Date – The month and year the program will sunset without General Assembly action.
4. Review Status – Indicate if public hearings and/or reviews have occurred or are scheduled.

State Auditor's Reports and Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website Link

Missouri Sunset Act Report

Provide the following information on all programs subject to the Missouri Sunset Act.

Program	Statutes Establishing	Sunset Date	Review Status

FLEXIBILITY REQUESTS

The General Assembly approved flexibility between personal service and expense and equipment, as well as flexibility between divisions and between certain House Bill sections in the Fiscal Year 2016 budget. Agencies interested in retaining their current flexibility or increasing their flexibility should work closely with Budget and Planning to develop clearly articulated rationale and justification for this request. Use the Excel form and process described below for requesting budget flexibility. Also provide your assigned Budget and Planning analyst a comprehensive list of all flexibility requests with your October 1 budget submission (electronic is acceptable).

Flexibility must be requested each year, even if approved in the prior year. Therefore, agencies must complete the Flexibility Request Form to justify and seek approval to continue any flexibility that was received for Fiscal Year 2016 and to request any new or increased flexibility. Separate appropriation numbers will be assigned to personal service appropriations and to expense and equipment appropriations in case the flexibility is not approved. If the flexibility is approved, agencies may transfer authority between the appropriations upon approval from the Division of Budget and Planning and notification to the General Assembly. For example, if 20 percent flexibility is allowed between personal service and expense and equipment, up to 20 percent of the personal service appropriation may be transferred and used for expense and equipment. Or, up to 20 percent of the expense and equipment appropriation may be transferred and used for personal service. Agencies must reallocate funds between all flexible appropriations (PS, EE, divisional, sectional, etc.) to reflect anticipated Fiscal Year 2017 expenditures in case flexibility for the appropriations is not approved.

Documentation and Presentation Requirements

1. Agencies must complete the Flexibility Request Form to document the request and provide justification. The Flexibility Request Form should be placed behind the associated Core Decision Form in the agency's budget submission.
2. Agencies must present the request to the House Appropriations Committee, House Budget Committee, and Senate Appropriations Committee as part of their budget presentation.
3. The House Budget Committee and Senate Appropriations Committee must approve any request directing their staff to write appropriations bills with flexibility.
4. Flexibility decisions are for a single appropriation year. Extensions may be approved on a year by year basis with proper justification and approval of the General Assembly.
5. If flexibility is approved, agencies are required 1) to submit notification of each flexibility usage to the Chair of the Budget Committee, the Chair of the Senate Appropriations Committee, House and Senate Appropriations staff and the assigned Budget and Planning analyst; and 2) to submit a quarterly report on how the flexibility has been used during the quarter to House and Senate Appropriations staff and the assigned Budget and Planning analyst. The quarterly reports are to be submitted no later than 15 calendar days after the close of the given quarter even if the agency has not used any flexibility during that quarter.

Note: As departments are also asked to submit a list of all estimated or "E" appropriations to Budget and Planning, some departments find it simpler to report both "E" and flexibility reports on one form. An example of such a form follows.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: BUDGET UNIT NAME: HOUSE BILL SECTION:	DEPARTMENT: DIVISION:
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.	
DEPARTMENT REQUEST	
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.	
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE

FY 2017

Estimated Appropriations and Flexibility Requests

DEPARTMENT						ESTIMATED APPROPRIATIONS		FLEXIBILITY	
HB	Approp	APPROP NAME	FUND	FUND	FY 15 AMT	FY 16	FY 17 Requested	FY 16	FY 17 Requested
02.005	0537	DIV OF GENERAL ADMIN PS-0101	0101	GR	\$1,965,162			25%	25%
02.005	2296	DIV OF GENERAL ADMIN E&E-0105	0105	FED	\$698,699		E	25%	25%

INFORMATION TECHNOLOGY DECISION ITEMS

Consolidated Agencies

The portion of ongoing decision items funded in Fiscal Year 2016 for information technology-related expenditures should be transferred out of the Department and transferred in by the Office of Administration's (OA) Information Technology Services Division (ITSD) in Fiscal Year 2017. The Department should work with ITSD to determine the appropriate amount to transfer to ITSD.

Fiscal Year 2017 new decision items requests that include information technology-related expenditures must first be submitted to ITSD by September 1. Approved requests will be included in the Department's budget submission. IT consolidated departments and agencies must work with ITSD on the development of decision items that include information technology services and equipment. The information technology-related expenditures of the ongoing decision items that receive final approval will be transferred to the Information Technology Services Division in Fiscal Year 2018.

Required information should be submitted to Crystal Wessing at Crystal.Wessing@oa.mo.gov and your assigned Budget and Planning analyst by September 1.

VEHICLE REQUEST INSTRUCTIONS

The Fleet Management Program administers the state's vehicle fleet, pre-approves passenger vehicle purchases, and monitors agency compliance with the State Vehicle Policy to ensure vehicles are acquired, assigned, used, replaced, and maintained in the most efficient and effective manner to conduct state business pursuant to Section 37.450, RSMo. If you have any questions regarding the Fleet Management Program, please contact the State Fleet Manager, Cindy Dixon, at cindy.dixon@oa.mo.gov. Requests for replacement vehicles must be approved by the State Fleet Manager prior to submitting a budget request for the replacement.

Use agency specific new decision item numbers for new or replacement vehicle requests. You may aggregate agency vehicle requests as department-wide requests. For sedan requests, assume cost estimates for a four door compact sedan unless specific justification is provided for some other class of sedan. For the 2016 model year, compact sedans with a flex-fuel option allow agencies to decrease the total lifecycle cost of the vehicle while still meeting the statutory 70% alternative fuel purchasing requirement.

For pickup trucks, assume a ½ ton pickup unless additional justification is provided. Requests for SUVs must include additional justification as to why the SUV is necessary as opposed to another, less costly, more fuel efficient vehicle classification.

In addition to the New Decision Item Form, complete the attached New Vehicle Request Form for any vehicle requests. The first worksheet on the form is for fleet expansion vehicles and the second worksheet is for replacement vehicles. The third worksheet contains useful information about vehicle categories. Submit the New Vehicle Request Form electronically to your Budget and Planning analyst and the State Fleet Manager.

The Vehicle Request form is available on Budget and Planning's web site <http://oa.mo.gov/budget-planning/budget-information/2017-budget-information/2017-budget-instructions> and an electronic copy of the form will be forwarded with the budget instructions. Please contact Pamela McQuary (751-2345), in the Division of Budget and Planning, if you do not receive the electronic copy.

Category	Sedan Subcategory	Patrol Car Subcategory	Van Subcategory	Light Duty Truck	SUV Subcategory
Sedan	Compact	Crown Victoria	Minivan (7 pax)	Compact, 4x2, Reg Cab	Mid, 4x4
Patrol Car	Mid	Impala	Cargo minivan	Compact, 4x2, Ext Cab	Full, 4x4
Van	Full	Tahoe	12 Pax	Compact, 4x4, Reg Cab	Hybrid, 4x4
SUV	Hybrid, Mid	Charger	15 Pax	Compact, 4x4, Ext Cab	Crossover
Light Duty Truck		Caprice	Cargo, full	1/2 ton, 4x2, Reg Cab	
Medium Duty Truck				1/2 ton, 4x2, Ext Cab	
Heavy Duty Truck				1/2 ton, 4x4, Reg Cab	
				1/2 ton, 4x4, Ext Cab	
				1/2 ton, 4x2, Reg Cab, Alt Fuel	
				1/2 ton, 4x2, Ext Cab, Alt Fuel	
				1/2 ton, 4x4, Reg Cab, Alt Fuel	
				1/2 ton, 4x4, Ext Cab, Alt Fuel	
				3/4 ton, 4x2, Reg Cab	
				3/4 ton, 4x2, Ext Cab	
				3/4 ton, 4x4, Reg Cab	
				3/4 ton, 4x4, Ext Cab	
				Mid, 4x4, Ext Cab	

Vehicle classes shaded require additional justification.

Department	
Division	
Fiscal Year	2017

- 1.) Include one row of data below for each vehicle requested.
- 2.) Email to assigned OA/Budget & Planning analyst
- 3.) Email to State Fleet Manager at cindy.dixon@oa.mo.gov

Fund Name	# Vehicles	Fund #	Amount
General Revenue			\$0
Federal			\$0
Other			\$0
Total	0		\$0

[illegible]

MOTOR FUEL COST INCREASE REQUEST GUIDELINES

1. Supplemental requests

Departments may elect to make a single request for motor fuel needs, department-wide. Use the standard supplemental form and refer to instructions above.

2. FY 2017 fuel cost increase requests

Fuel cost increase requests should be categorized as cost to continue. Expansion of a program or activities that will result in additional fuel consumption should be requested using a standard new decision item number. Fuel cost increase requests may be aggregated as a department-wide request.

3. Explanation of requests

Under number 4 of the new decision item request, indicate the gallons of fuel used during Fiscal Year 2015, and the amount paid. If possible, provide this information by fuel type (i.e. diesel, regular motor fuel, E85 fuel). FY 2017 requests should also separately indicate any anticipated increase in consumption attributable to new staff and/or vehicles added in FY 2016. Section 6 should contain, to the extent available, information about: fuel efficiency averages (miles per gallon) by vehicle type; annual fleet fuel consumption (by fuel type, if available); annual fleet miles traveled; and average miles traveled per specific function (e.g. site visit). Under section 7, indicate what steps are being taken, considered, or planned to reduce fuel consumption.

4. Comprehensive list of fuel requests

Agencies with fuel cost increase requests in more than one division/or budget unit should also complete the Fiscal Year 2017 Fuel Cost Increase Request and submit electronically to your assigned Budget and Planning analyst.

FY 2017 Motor Fuel Request Cost Increase

Division	Program	Fund	Approp	Fuel Type	FY 2014 expd \$	FY 2014 gallons	avg. cost/gal	FY 2015 expd \$	FY 2015 gallons	avg. cost/gal	FY 2016 expd \$ estimate	FY 2016 Gallons estimate	avg. cost/gal	FY 2017 expd \$ requested	FY 2017 Gallon estimate	avg. cost/gal
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
TOTAL					0	0		0	0		0	0		0	0	

EXPENSE AND EQUIPMENT GUIDELINES

Suggested Standardized Budget Factors

The following information may be useful in the preparation of expense and equipment requests. The table, "Expense and Equipment Guidelines for New Staff," identifies the unit cost of expense and equipment items often associated with requests for new staff positions. The other table provides cost estimates for a variety of equipment items. These guidelines are not mandated caps, nor are they entitlements, as agencies may have unique needs. As with all items, requests for expense and equipment funding must be justified on a case-by-case basis.

Expense and Equipment Guidelines for New Staff

	Regular	Systems Furniture
Desk	\$574	
Chair	\$504	\$504
Side chair (1)	\$241	\$241
Systems Furniture		\$4,432
File Cabinet (1 four drawer)	\$592	
Calculator	\$38	\$38
Desktop Computer with 19 inch Monitor	\$739	\$739
Subtotal One-Times	\$2,688	\$5,954
Office Supplies	\$361	\$361
Total	\$3,049	\$6,315

Equipment Guidelines

Vocational Enterprises System Furniture:

MVE Systems Furniture Estimate

8' x 8' cubical \$4,432

Includes: work surface, overhead organizer,
task light and two drawer file (MVE)

Telecommunications Relocations

PBX (wiring/phone not included)	\$300 per station
Key system (wiring/phone not included)	\$200 per station
Single line system (wiring/phone not included)	\$300 per station
Voice/data wiring (twisted four pair cable)	\$425 per station

Additional Guidelines

Physical move costs of FTE (tele- communications relocations not included)	\$300 per FTE
Janitorial/Trash	\$1.50 per square foot
Utilities	\$2.00 per square foot

Vehicle Estimates (Model Year 2016):

These are cost estimates for model year 2016 based upon anticipated price changes to the model year 2015 vehicle prices which the State currently has on contract. Chevrolet estimates a 2% increase; Ford estimates a 2% increase; Chrysler/Dodge estimates a 3% increase.

Estimates by vehicle type the state has on contract currently:

Patrol Cars

Make	Model	2016 Model Year Estimated Price
Chevrolet	Caprice	\$27,481
Chevrolet	Impala	\$19,634
Chevrolet	Tahoe	\$32,273
Dodge	Charger	\$25,796
Ford	Sedan Police Interceptor	\$26,090
Ford	Police Interceptor Utility	\$26,172

Passenger/Cargo Vans

Make	Model	2016 Model Year Estimated Price
Dodge	Grand Caravan (Alternative Fuel)	\$22,088
Dodge	Tradesman Cargo (Alternative Fuel)	\$21,839

Light Duty Trucks

Make	Model	2016 Model Year Estimated Price
Ford	F-150 XL Flex Fuel (1/2 Ton, 4x2 Standard Cab, Alternative Fuel)	\$18,806
Ford	F-150 XL Flex Fuel (1/2 Ton, 4x2 Extended Cab, Alternative Fuel)	\$19,992
Ford	F-150 XL Flex Fuel (1/2 Ton 4x4, Standard Cab, Alternative Fuel)	\$20,520
Ford	F-150 XL Flex Fuel (1/2 Ton, 4x4 Extended Cab, Alternative Fuel)	\$23,079
Ford	F-250 (3/4 Ton, 4x2, Standard Cab)	\$21,305
Ford	F- 250 (3/4 Ton, 4x2, Extended Cab)	\$24,069
Ford	F-250 (3/4 Ton, 4x4, Standard Cab)	\$23,789
Ford	F- 250 (3/4 Ton, 4x4, Extended Cab)	\$26,170

Sport Utility Vehicles

Make	Model	2016 Model Year Estimated Price
Dodge	Jeep Patriot Sport (4x4, All Wheel Drive, 4 cylinder)	\$19,923
Dodge	Jeep Cherokee Latitude (4x4, All Wheel Drive, 6 cylinder)	\$22,882

Passenger Cars

Make	Model	2016 Model Year Estimated Price
Ford	Focus (Compact, 4-Door Sedan, Alternative Fuel)	\$16,128
Ford	Fusion S (Mid-Size, 4-Door Sedan)	\$21,753
Ford	Fusion Hybrid S (Mid-Size, 4-Door Sedan, Hybrid)	\$23,652
Chevrolet	Impala (Full Size, 4-Door Sedan, Alternative Fuel)	\$18,283

IT Equipment**Desktop Computers:**

Small Form Chassis	Mini Tower Chassis	Minimum Specifications
Dell - \$599	Dell - \$642	Intel Core i5 Processor, 4GB DDR3 Dual Channel Memory with integrated graphics, 250GB Hard Drive, Microsoft Windows 8 Professional 64-bit, DVD+/-RW Drive, Sound Card & Internal Speaker, Integrated 10/100/1000 Ethernet Onboard NIC, No Monitor, 3 yr. Next Business Day On-Site Warranty, Energy Star 5
HP - \$613.60	HP - \$602.16	
Lenovo - \$656.25	Lenovo - \$677.25	

Monitors:

20" Screen	21.5" Screen	23" Screen	24" Screen	Minimum Specifications
Dell - \$130	Dell - \$145	Dell - \$160	Dell - \$198	LCD Widescreen Flat-Panel Monitor Purchased With System, With Height Adjustable Stand
HP - \$134	HP - \$156	HP - \$167	HP - \$250	
Lenovo - N/A	Lenovo - \$159.60	Lenovo - \$180.60	Lenovo - \$259.35	

Notebook Computers:

14" Display	15" Display	Minimum Specifications
Dell - \$789	Dell - \$799	Intel Core i5 Processor, 8GB DDR3 Memory, 250GB Hard Drive, Microsoft Windows 8 Professional 64-bit, DVD/CD-RW Drive, Integrated Video Card, Integrated 10/100/1000 Ethernet with Wake on LAN, Integrated Wireless 802.11 b/g/n, 3 yr. Next Business Day On-Site Warranty.
HP - \$843.44	HP - \$850.72	
Lenovo - \$829.50	Lenovo - \$845.25	

STATEWIDE REAL ESTATE INSTRUCTIONS

Statewide Real Estate is an annual budget reflecting statewide space usage. Use FY 16 regional rental rates for New Decision Items for leased facilities based upon Fiscal Year 2016 rates (see #6 below). The Division of Facilities Management, Design and Construction (DFMDC) will develop the real estate budget, except for the items detailed below (see # 2 below). DFMDC staff will complete all BRASS entry.

ITEMS OF SIGNIFICANCE

1. **Annual Budget** – Real estate funds are annually appropriated. The October 2015 submission includes necessary funding for Fiscal Year 2017 department real estate requirements. DFMDC will provide each department with a list of Fiscal Year 2017 real estate space to include leased, state owned, and institutional locations.
2. **Deadlines** –The Statewide real estate budget is due to Budget and Planning by October 1st as required by state statute. Each agency's budget must be final and submitted to Chris Gerstner (Chris.Gerstner@oa.mo.gov) in DFMDC by September 1st. The table below indicates DFMDC due dates.

ITEM	RESPONSIBLE FOR FORM PREPARATION	RESPONSIBLE FOR BRASS ENTRY	DEADLINES
1. Cores for leased facilities, and allocations for state owned and institutional space	DFMDC	DFMDC	September 1 st
2. New Decision Items	Department	DFMDC	September 1 st
3. Transfers			
In and out of operating budgets	Department	Department	September 1 st (in coordination with DFMDC)
In and out of HB 13	DFMDC	DFMDC	September 1 st (in coordination with Departments)

3. **Six-Year Plan** – The Division of Facilities Management, Design and Construction oversees an ongoing office space planning process (format is attached), using long-term leased, state owned, and institutional space needs provided by state agencies. Each department is to submit to FMDc a six-year plan, including the following:
 - Program elimination/downsizing/co-location by location for each of the fiscal years of the six year plan. As there have been substantial FTE reductions across state government, agencies need to consider co-locations with other agencies, relocations and combinations of existing staff within owned and leased space and to communicate these future space needs/ideas to the Division of Facilities Management, Design and Construction;
 - Significant changes in program operations that could potentially affect use of facilities;
 - Program expansion/new FTE requirements by location for each fiscal year of the six-year plan.
4. **Core and New Decision Item Forms** – The Division of Facilities Management, Design and Construction will prepare and submit the core forms for all leased facilities in addition to the allocations for state owned and institutional facilities. The allocations for state owned and institutional facilities include utilities and janitorial costs. Agencies are responsible for creating the new decision item form for any new decision items.

"New Decision Items" include items that do not fall under the core request (e.g. additional space for new FTE or program requirements, special-purpose facilities, or more space without a corresponding increase in FTE). Do not request multiple items using the same new decision item form. Submit all "New Decision Item" requests on separate new decision item forms. As noted above, agencies must submit this information to the Division of Facilities Management, Design and Construction by September 1st.

Agencies are responsible for reviewing each real estate location to verify the funding source(s) and split(s). If reallocations are needed, please submit any changes to Chris Gerstner (Chris.Gerstner@oa.mo.gov) in the DFMD. As noted previously, any reallocations should be between the same fund type.

RANKINGS

House Bill 13 decision items for Fiscal Year 2017 will fall into one of the following categories.

- 001 Core
- 005 New Decision Items

If you have any questions about the real estate budget instructions or process please contact Chris Gerstner (751-7825) or Lisa Cavender (751-7029) in the Division of Facilities Management, Design and Construction.

5. BRASS Data Entry – With the exception of transfers in and out of operating budgets, all BRASS work will be done by the Division of Facilities Management, Design and Construction. Hard copies of requests are not considered final until all information is entered into BRASS.
6. Regional Rental Rates – For budgeting purposes, use the following regional rates for new decision items: Metro, \$17.00; Out-state, \$11.00; Large City, \$14.00; or St. Louis County, \$17.50.
7. Janitorial & Utility Rates – For budgeting purposes the following rates will be used for new decision items: janitorial: \$1.50 per square foot; utilities: \$2.00 per square foot.
8. Lease Actions For Existing Contracts – The Division of Facilities Management, Design and Construction recommends lease extensions at most locations. If an agency requests a bid or a written justification for the bid including a space analysis, submit such requests to the Division of Facilities Management, Design and Construction.
9. New Decision Items – DFMD and Budget and Planning will jointly evaluate any need for additional space for new staff or program space. A Department may not request new space unless DFMD verifies that space does not exist in existing leased locations or state owned facilities. Each department must submit a space analysis that supports the need for additional space. If approved, the DFMD will request sufficient funding in the real estate budget.
10. Transfers – Per DFMD policy, if an agency acquires new leased space through the budget process without a New Decision Item Request, the funding source of the newly acquired space must be from the agency's E&E.

Additionally, the agency must transfer those funds into House Bill 13 in the following budget cycle for DFMD to make a lease commitment. The only exception would be for an interim or temporary lease such as a temporary parking lease. FMDC will annually review lease costs being paid from agency E&E and will submit the results to the impacted agencies for review. Include these costs in the agency's Transfers Out submitted in the operating budgets.

STATEWIDE LEASING - SIX YEAR PLANNING DOCUMENT

AGENCY:

ORGANIZATION:

Lease #	Facility Location (City/Address)	FTE 2016	FTE 2017	FTE 2018	FTE 2019	FTE 2020	FTE 2021	Proposed Changes in Program Delivery	Comments

CAPITAL IMPROVEMENT REQUESTS

During the FY 2016 budget process, the General Assembly made each of the capital improvements bills one-year rather than the normal two-years. In addition, HB 18 included only one-year's worth of authority. Therefore, the second year's authority must be requested in Fiscal Year 2017. The Division of Facilities Management, Design and Construction (DFMDC) will work with each agency that had an amount in HB 18 to determine the necessary second-year amount for Fiscal Year 2017 requests. Also, since Fiscal Year 2017 is an off-year for capital improvement requests, no new projects, except under extraordinary circumstances, should be requested. Submit any such extraordinary requests to the Division of Facilities Management, Design and Construction (DFMDC) using the Capital Improvement Budget Request (CIBR). The DFMDC will be using the following schedule for the FY 2017 CI process:

1. May 1-September 15 – each department enters extraordinary requests in the CIBR database and notifies DFMDC when complete, no later than September 15.
2. September 15-November 1 – DFMDC personnel perform final reviews of requests with input from agency personnel and then perform budget analysis and assemble them in a comprehensive plan for inclusion in DFMDC's recommendations to Budget and Planning.
3. November 1 – DFMDC submits the FY 2017 recommendations to Budget and Planning.

*Departments should prioritize maintenance and repair needs and keep them up-to-date in the CIBR database.

REAPPROPRIATIONS PROCESS

House Bills 17, 18, and 19 from Fiscal Year 2016 were annual appropriations, although most of the projects were multi-year projects. Therefore, the Fiscal Year 2017 reappropriations process will include a comprehensive review of all requests to reappropriate funds included in those House Bills. DFMDC will work with departments to review the projects and determine if they can be completed by the end of Fiscal Year 2016 and if not, what the appropriate reappropriation amount would be. Budget and Planning will work with departments regarding all other requests for reappropriations.

Fund Financial Summary Form Instructions

General Information: The Fund Financial Summary Forms (FFS) provide detailed annual revenue and expenditure data for each fund, as required by Sections 33.240 and 33.250, RSMo.

- If there are appropriations in multiple departments from one fund, the department assigned to complete the FFS for the fund is responsible for reporting the information for all appropriations from that fund for all departments. Departments spending from funds administered by another department must notify the reporting department of any new/additional requests from the fund. Contact Gina Verslues (751-9324) for the fund assignment information if unsure which funds are assigned to the department.
- Do not complete a separate FFS if a fund is administered by OA, such as General Revenue. Do not overwrite or change formulas.
- All forms should be submitted using the Excel format provided by Budget and Planning.
- Complete one form for each fund; do not combine funds on a single form.

NOTE: Any fund with a negative ending cash balance must submit a solvency plan with the form submission.

Data Tab:

- The “data” tab feeds information to the “form” tab. This allows data to be entered at the appropriation and revenue source level of detail, but compiled into aggregate amounts on the “form” tab.
- Contact the assigned B&P analyst for appropriation information if a fund is used by multiple agencies.
- The amount of statutory reserve will be included in the “unexpended appropriation amount”. Specify how much of the unexpended amount is the statutory reserve along with the reasons for the remaining unexpended balance in the box provided at the end of the form.
- The amount in Governor’s Expenditure Restriction, if any, will be included in the “unexpended appropriation amount”. Specify how much of the unexpended amount is a Governor’s Expenditure Restriction.
- **The Governor Recommended column should be blank in the department request submission.**

Form Tab:

- The form tab is a summary sheet for the fund. The sheet is automatically populated with data from the “data” tab. **Do not write over formulas** in the “form” tab.
- Check applicable boxes related to authorization for the fund, type of fund, interest to the fund, and biennial fund sweep information.
- Provide a description of the revenue source for the fund. Include applicable constitutional/statutory citations or other explanations of the basis for this revenue. Also include information on timing of revenue receipts into the fund, e.g. monthly, quarterly, annually, etc. This is especially important for analysis of cash balances, expenditures and appropriations.
- Provide a detailed explanation of “Unexpended Appropriation Amount”. Clearly identify which portion, if any, is the result of statutory reserve or Governor’s Expenditure Restriction amounts.
- Provide a detailed explanation of “Other Adjustments”.
- Provide a detailed explanation of “Outstanding Projects” associated with the fund. Include estimated project timelines and completion dates where available.
- Provide a detailed explanation of the “Cash Flow Needs” amount in the box provided. This should include detailed information on the calculations and assumptions used to generate the cash flow amount. The amount of cash flow need could vary depending upon the fund; therefore, solid justification for the planned cash flow need is important. For example, a normal cash flow need may be one payroll cycle and a portion of the E&E appropriation. In the case of a fund that

receives revenue in the fourth quarter of the fiscal year, the cash flow need could be much greater.

- Provide any additional information pertinent to the fund analysis in the "Other Notes" section.

Forms Submission

- Draft forms with department request information are due to B&P on October 1st. Submit an electronic copy of the Excel workbook, including all tabs, to the assigned B&P analyst. Budget and Planning will submit a final electronic version with department requested information to the House and Senate Appropriations offices and to OA Accounting (OACAFR@oa.mo.gov) by November 15. These forms should not have anything in the Governor Recommend column.
- Forms with Governor recommended information are due to B&P two weeks after the Governor recommendations are announced. Submit an electronic copy of the Excel workbook, including all tabs, to Budget and Planning and to OA Accounting (OACAFR@oa.mo.gov). Budget and Planning will provide a complete set of all forms to the House and Senate.

Fringe calculation

- The department requested amount should assume the fringe amounts included in the FY 17 budget instructions. This amount may be adjusted as necessary to account for overtime expenditures, etc.
- The Governor recommended amount should include fringes for any additional FTE recommended and should use any updated fringe amounts as provided by Budget and Planning after the department request cycle.

Detailed Instructions for the Data Sheet

Prior Year (Fiscal Year 2015)

Reconcile to Reports (1) Column

Reconciliation to the June 30 Cash Balance – OPTIONAL

1. **June 30 Cash Balance** - enter the reported June 30th cash balance for FY 2014 using either the OFN17R1M (Monthly Fund Cash Activity Report) or the F100 (Balance Sheet Report) in MOBIUS.
2. **Lapse Period Spending** - enter lapse period spending. See data warehouse instructions under "Appropriations" below.
3. **Misc Payables** - enter any miscellaneous payables. See Misc Payables under Fund Operations below for details.
4. **Other Adjustments** – enter any other adjustments as needed.
5. **Beginning Cash Balance** – this is a formula based upon the information entered above.

Fund Operations

1. **Ending Lapse Period Cash Balance** - enter the cash balance after the lapse period. The F100 report in MOBIUS will contain the necessary information. Select the lapse period ending F100 report for FY 2014 for the applicable fund (7/31/2014 12:00:00 PM).
2. **Misc Payables** - enter the amount of any miscellaneous payables from the Inception to Date column. See the Liabilities, Reserves, and Fund Balances section of the F100 report. These payables are for expenditures that posted to an appropriation, but the cash was not paid out until the next fiscal year.
3. **Other Adjustments** - enter the amount of any other adjustments as needed.
4. **Beginning Cash Balance** – this is a formula based upon the information entered above.

Receipts

1. **Prior Year Actual Column** - enter actual receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. If a code other than revenue source code is used, modify the name as necessary.
2. **Transfer Approp Number and Transfer Name** – enter the actual amount received from appropriated transfers by appropriation number.

Below are instructions to obtain actual receipts and transfers in from a data warehouse query:

1. Select the Financial Data Warehouse
 2. Go to Revenues/Receivables
 3. Choose View Reports
 4. Choose Standard Reports
 5. Choose Budgetary Basis Revenue by Accounting Distribution (Using the accrual basis instead of the cash basis will impact the balance.)
 6. Select the following data:
 - Budget Fiscal Year - ALL
 - Fiscal Year – 2015
 - Fiscal Month – ALL
 - Select the applicable fund number
 - Group By Revenue Source
 - Display Option 8 –Sum of options 1, 2, 3, 4, 5, and 6 excluding Deferred Revenues. In addition to receipts, this option includes transfers into the fund.
3. **Total Receipts** – this is a formula adding receipts plus transfers.
 4. **Total Resources Available** – this is a formula adding beginning cash balance and total receipts.

Appropriations

1. **Prior Year Approp Column** – enter the prior year appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

Biennial appropriations require adjustments depending on if the prior year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation, if the prior year is an even fiscal year (1st year of the biennium), enter the amount appropriated for the biennium. Step 3 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation, if the prior year is an odd fiscal year (2nd year of the biennium), calculate the difference between the amount appropriated for the biennium minus any spending from the first year of the biennium to determine the amount to enter into this column.

2. **Prior Year Biennial/Reapprop Adjustments Column** – Biennial appropriations require adjustments depending on if the prior year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation, if the prior year is an even fiscal year (1st year of the biennium), enter the following formula: the Prior Year Actual column minus the Prior Year Approp column. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation, if the prior year is an odd fiscal year

(2nd year of the biennium), no adjustment is necessary unless the biennial appropriation is reappropriated. If the biennial appropriation is reappropriated, enter the amount that was reappropriated as a negative number.

3. **Prior Year Adjusted Approp Column** – this is a formula adding the Prior Year Approp column plus the Prior Year Biennial/Reapprop Adjustments column.
4. **Prior Year Actual Column** – enter the prior year actual spending by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

Below are instructions to obtain appropriation amounts and expenditures from a data warehouse query:

1. Select the Financial Data Warehouse
2. Go to Appropriations
3. Choose Create Reports
4. Select the following data:
 - Budget Fiscal Year – 2015
 - Fiscal Year – 2015 (users will need to also run the query using ALL to make sure lapse period documents posted correctly in the data warehouse.)
 - Select the applicable fund number
 - Group by House Bill, Appropriation, and Multi-Year Indicator
 - Display Options: Current Appropriation, Transfer In, Transfer Out, Expended YTD, and Code Descriptions

Note: If you are trying to reconcile to the June 30th Cash Balance report and need lapse period spending, select Budget Fiscal Year - 2015, Fiscal Year – 2015 and also "Expended Monthly" under display options.

Budget Balance - this is a formula based upon total resources available minus total appropriations.

Adjustments

1. **Unexpended Appropriation** – for prior year appropriations, this is a formula based upon total appropriated amount minus the total actual spending. Nothing needs to be entered in the prior year actual column.
2. **Other Adjustments** – enter any other adjustments as needed.

Ending Cash Balance – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

Fund Obligations

1. **Ending Cash Balance** – this is equal to the ending cash balance from the above section.
2. **Outstanding Projects** - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved but will not use current appropriation authority, enter that amount here.
3. **Cash Flow Needs** - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes.
4. **Unobligated Cash Balance** – this is a formula based upon the information entered above.

Current Year (Fiscal Year 2016)

Reconcile to Reports (2) Column

Reconciliation to June 30 Cash Balance – OPTIONAL

1. **June 30 Cash Balance** - enter the reported June 30th cash balance for FY 2015 using either the OFN17R1M (Monthly Fund Cash Activity Report) or the F100 (Balance Sheet Report) in MOBIUS.
2. **Lapse Period Spending** - enter lapse period spending. See data warehouse instructions under "Appropriations" below.
3. **Misc Payables** - enter any miscellaneous payables from the F100 report using the Inception to Date column.
4. **Other Adjustments** – enter any other adjustments as needed.
5. **Beginning Cash Balance** – this is a formula based upon the information entered above.

Fund Operations

1. **Beginning Cash Balance** – this is a formula based upon the previous fiscal years' ending cash balance.

Receipts

1. **Current Year Approp Column** - enter estimated receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. If a code other than revenue source code is used, modify the name as necessary.
2. **Transfer Approp Number and Transfer Name** – enter the appropriated amount to be transferred by appropriation number.
3. **Total Receipts** - this is a formula adding receipts plus transfers.
4. **Total Resources Available** – this is a formula adding beginning cash balance and total receipts.

Appropriations

1. **Current Year Approp Column** - enter the current year appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation, if the current year is an even fiscal year (1st year of the biennium), enter the amount appropriated for the biennium. Step 2 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation, if the current year is an odd fiscal year (2nd year of the biennium), enter a zero in this column. Step 2 explains the adjustment necessary for the biennial appropriation during the second year of the biennium.

2. **Current Year Biennial/Reapprop Adjustments Column** – Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation, if the current year is an even fiscal year (1st year of the biennium), enter the planned spending for the 2nd year of the biennium as a negative number. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation, if the current year is an odd fiscal year (2nd year of the biennium), enter the amount from the Prior Year Biennial/Reapprop Adjustments column as a positive number.

3. **Increases to Estimateds & Supps Column**– enter any estimated increases or supplementals by appropriation, including appropriated transfers in.
4. **Current Year Adjusted Approps Column**– this is a formula based upon the information entered above. Below are instructions to obtain appropriation amounts from a data warehouse query:
 1. Select the Financial Data Warehouse
 2. Go to Appropriations
 3. Choose Create Reports
 4. Select the following data:
 - Budget Fiscal Year – 2016
 - Fiscal Year – 2016 (users will also need to run the query using ALL to make sure lapse period documents posted correctly in the data warehouse.)
 - Select the applicable fund number
 - Group by House Bill, Appropriation, and Multi-Year Indicator
 - Display Options: Current Appropriation, Transfer In, Transfer Out, Expended YTD, and Code Descriptions

Note: If you are trying to reconcile to the June 30th Cash Balance report and need lapse period spending, select Budget Fiscal Year - 2015, Fiscal Year – 2015 and also "Expended Monthly" under display options.

Budget Balance - this is a formula based upon total resources available minus total appropriations.

Adjustments

1. **Unexpended Appropriation** – if an agency chooses to estimate lapse, enter the estimated lapse amount.
2. **Other Adjustments** – enter any other adjustments as needed.

Ending Cash Balance – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

Fund Obligations

1. **Ending Cash Balance** – this is equal to the ending cash balance from the above section.
2. **Outstanding Projects** - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved, but will not use current appropriation authority, enter that amount here.
3. **Cash Flow Needs** - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes. The calculation for the cash flow amount must be included in the Notes section of the fund financial summary.
4. **Unobligated Cash Balance** – this is a formula based upon the information entered above.

Budget Year (Fiscal Year 2017)

Fund Operations

1. **Beginning Cash Balance** – this is a formula based upon the previous fiscal years' ending cash balance.

Receipts

1. **Dept Request & Gov's Rec** - enter estimated receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. If a code other than revenue source code is used, modify the name as necessary.

2. **Transfer Approp Number and Transfer Name** – enter the estimated amount to be transferred by appropriation number.
3. **Total Receipts** – this is a formula adding receipts plus transfers.
4. **Total Resources Available** – this is a formula adding beginning cash balance and total receipts.

Appropriations

1. **Dept Request Column and Gov's Rec Column**- enter the requested appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

Biennial appropriations require adjustments depending on if the budget request year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation, if the budget year request is an even fiscal year (1st year of the biennium), enter the amount requested for the biennium. Step 2 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation, if the budget year request is an odd fiscal year (2nd year of the biennium), enter a zero in this column. Step 2 explains the adjustment necessary for the biennial appropriation during the second year of the biennium.

2. **Budget Year Biennial/Reapprop Adjustments Column** – Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation, if the budget year request is an even fiscal year (1st year of the biennium), enter the planned spending for the 2nd year of the biennium as a negative number. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation, if the budget fiscal year is an odd fiscal year (2nd year of the biennium), enter the amount from the Current Year Biennial/Reapprop Adjustments column as a positive number.

Budget Balance - this is a formula based upon total resources available minus total appropriations.

Adjustments

1. **Unexpended Appropriation** – if an agency chooses to estimate lapse, enter the estimated lapse amount.
2. **Other Adjustments** – enter any other adjustments as needed.

Ending Cash Balance – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

Fund Obligations

1. **Ending Cash Balance** – this is equal to the ending cash balance from the above section.
2. **Outstanding Projects** - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved, but will not use current appropriation authority, enter that amount here.
3. **Cash Flow Needs** - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes.
4. **Unobligated Cash Balance** – this is a formula based upon the information entered above.

STATE OF MISSOURI FUND FINANCIAL SUMMARY

DEPARTMENT: 0
FUND NAME: 0
FUND NUMBER: 0000

☐ Statutory _____
☐ Constitutional _____

☐ Federal Fund
☐ Administratively Created
☐ Interest Deposited To Fund

☐ Subject To Biennial Sweep
☐ Subject to Other Sweeps (see Notes)

	FY 2015 ADJUSTED APPROP	FY 2015 ACTUAL SPENDING	FY 2016 ADJUSTED APPROP	FY 2017 REQUESTED	FY 2017 GOVERNOR RECOMMEND
FUND OPERATIONS					
BEGINNING CASH BALANCE	0	0	0	0	0
RECEIPTS:					
REVENUE (Cash Basis: July 1 - June 30)	0	0	0	0	0
TRANSFERS IN	0	0	0	0	0
TOTAL RECEIPTS	0	0	0	0	0
TOTAL RESOURCES AVAILABLE	0	0	0	0	0
APPROPRIATIONS (INCLUDES REAPPROPS):					
OPERATING APPROPS	0	0	0	0	0
TRANSFER APPROPS	0	0	0	0	0
CAPITAL IMPROVEMENTS APPROPS	0	0	0	0	0
TOTAL APPROPRIATIONS	0	0	0	0	0
BUDGET BALANCE	0	0	0	0	0
UNEXPENDED APPROPRIATION *	0	0	0	0	0
OTHER ADJUSTMENTS	0	0	0	0	0
ENDING CASH BALANCE	0	0	0	0	0
FUND OBLIGATIONS					
ENDING CASH BALANCE	0	0	0	0	0
OTHER OBLIGATIONS					
OUTSTANDING PROJECTS	0	0	0	0	0
CASH FLOW NEEDS	0	0	0	0	0
TOTAL OTHER OBLIGATIONS	0	0	0	0	0
UNOBLIGATED CASH BALANCE	0	0	0	0	0

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: 0
FUND NAME: 0
FUND NUMBER: 0000

REVENUE SOURCE:

FUND PURPOSE:

EXPLANATION OF UNEXPENDED APPROPRIATION AMOUNT:

EXPLANATION OF OTHER ADJUSTMENTS:

EXPLANATION OF OUTSTANDING PROJECTS:

EXPLANATION OF CASH FLOW NEEDS:

OTHER NOTES:

TAX CREDIT ANALYSIS FORM INSTRUCTIONS

General Information

Pursuant to Section 33.282.2 RSMo, each department authorized to offer deductions, exemptions, credits, or other tax preferences shall submit the estimated amount of such tax expenditures for the fiscal year beginning July 1st of the following year and a cost/benefit analysis of such tax expenditures for the preceding fiscal year. The budget director will then submit the forms to the Senate Appropriations Committee and the chairman of the House Budget Committee by January 1st of each year. The Tax Credit Analysis Form will fulfill each department's statutory obligation. The completed forms (paper and electronic) are to be submitted by October 1 to Budget and Planning and resubmitted to Budget and Planning by January 15 with year-to-date information for the current fiscal year.

Instructions for Completing the Form

Use the form provided with these instructions and please do not modify the format. The General Assembly has requested as much consistency as possible, so the page headers and other format settings should be consistent. However, should more space be needed in text boxes, add rows in the corresponding places in the Excel sheet.

Please provide the most up-to-date information available when completing the form. For tax credits that include retained withholdings, when considering projections for FY 2017 and beyond, assume that the provisions of SB 509 phase-in each year. If you have questions regarding the SB 509 assumptions, please contact Jennifer Lewis at 751-9304 (Jennifer.lewis@oa.mo.gov) or Lindsey Peters at 751-9320 (Lindsey.Peters@oa.mo.gov).

Program name: List name of tax credit/exemption, deduction program

Department: List department name. Do not use abbreviations.

Date: List the month and year submitted to the Division of Budget and Planning (i.e. October, 2015)

Program category: Choose the appropriate category for each tax preference, if applicable, using the categories established in Sections 135.800-135.830 RSMo (SB 1099, 2004). See the attached list of the categories. For the purposes of completing the tax credit analyses, Budget and Planning has assigned new tax credits to the appropriate categories. If the tax preference is not on the list of categories, fill in this box with N/A.

Type: Check the applicable type for this program. If "other" is checked, list the specific type of preference available under this program.

Statutory authority: Cite the authorizing statute reference(s).

Applicable taxes: List ALL taxes that are affected by the tax preference.

Program description and eligibility requirements: Give a brief description of the program, describing the eligibility requirements, the type of tax preference available, any limits to the program, etc.

Explanation of how award is computed: Check whether the tax preference is a discretionary or an entitlement program, and if discretionary, discuss the department's process for choosing recipients. Give a detailed description of the method used to calculate awards pursuant to the program.

Program cap: If there is a cap, indicate the type and amount of the cap. If the cap is cumulative, indicate the amount remaining.

Explanation of cap: Give a brief explanation of the cap and how it is applied.

Explanation of expiration of authority: Give a brief summary of any provisions that may affect the authority of this program, and cite the appropriate statutes. This information should be provided even if there is no expiration of authority.

Specific provisions: Check all applicable provisions for the program. If the program has carry forward/back provisions, indicate the number of applicable years. Indicate if they are refundable and/or sellable/assignable and if there are additional federal deductions available similar to or related to this program. Add comments as necessary.

Certificates issued: If available, provide the total number of credits, deductions or exemptions issued during the fiscal years listed. Specifically, this amount includes any tax credit certificates awarded during the specified fiscal year.

Projects: If available, provide the number of projects for which a certificate was issued during the specified fiscal year. (This number may be the same as the number of certificates issued.)

Amount Authorized: List the amount authorized for the appropriate fiscal year. The amount authorized is equal to the amount of tax credits approved during the specified fiscal year.

Amount Issued: List the amount issued for the appropriate fiscal year. This amount includes any tax credit certificates awarded during the specified timeframe.

Amount Redeemed: List the amount redeemed for the appropriate fiscal year, as well as relevant information about any tax offsets. Amounts redeemed should match DOR's fourth quarter report. For any refunds and income modifications, include these in the redeemed amount. Insert a footnote with details of such additions.

Amount Outstanding: If possible, estimate the balance of outstanding credits at the close of the fiscal year just completed, over the life of the program. Amount outstanding is equal to the amount issued, less the amount redeemed, less any expired awards, since the inception of the program.

Amount Authorized but Unissued: Where applicable, estimate the amount of credits that have been authorized, but which have not yet been issued, but may still be issued in the future.

Year-to-Date Column for Current Year Activity: This column does not need to be filled out for the October submission, but these forms must be resubmitted by January 15, 2016 with this column completed. Please report these figures as *preliminary as of December 31, 2015*. The latter form will be used when presenting your budgets to the General Assembly.

Historical and Projected Information: This graphic details program activity for the previous three fiscal years, and is driven by the table above. The scale of the graph can be adjusted if necessary. Data series that are not applicable can be deleted.

Comments on Historical and Projected Information: Add any clarifying comments necessary. For instance, discuss how the number of certificates issued relates to the number of projects.

BENEFIT/COST ANALYSIS

The benefit/cost analysis is integral to the evaluation of a program's effectiveness and value. While the diversity of the many tax preferences somewhat precludes an easy side-by-side comparison of tax preferences, the benefit/cost comparison provided for each program gives policymakers information necessary to make informed decisions relative to that particular program. This portion of the Tax Credit Analysis Form is designed to provide "hard" numbers related to state fiscal benefits and costs, but it also gives departments an opportunity to articulate the non-tangible gains that can't be quantified in monetary terms.

This form also allows departments to provide two versions of the benefit/cost analysis. Departments are required to calculate the first version, using data solely from the previous fiscal year (FY 2014), as mandated by Section 33.282 RSMo. IN ADDITION, and if applicable, provide a second version calculated over any combination of consecutive fiscal years chosen by the department. Frequently, the true fiscal benefits and costs are not represented in a single-year analysis; therefore departments may choose a timeframe greater than one fiscal year to demonstrate the actual benefits/costs that should be attributed to a particular program. The timeframe for this analysis should not be chosen arbitrarily, but should in some fundamental way relate to the program itself. For instance, if a program has a 5-year carry-forward provision, a 5-year timeframe may be suitable.

Direct fiscal benefits: Give the dollar amount of direct state fiscal benefits realized as a result of this program for the designated timeframe. Direct benefits may include items such as the increased state withholding taxes associated with new jobs created directly at the facility in question, or the new state sales taxes realized from purchases for construction for the project in question. These benefits can vary by program.

Indirect fiscal benefits: If known, give the dollar amount of indirect state fiscal benefits associated with this program for the designated timeframe. Indirect benefits may include items such as the increased state withholding taxes stemming from “spin-off” jobs that result from the project, or increased state sales tax receipts resulting from the expenditure of new wages. Also, indirect benefits may include any fiscal savings that occur as a result of the program. For instance, if a tax preference reduces the need for state spending, these savings could be considered an indirect fiscal benefit.

Direct fiscal costs: Give the dollar amount of direct state fiscal costs incurred as a result of this program for the designated timeframe. Direct costs include the amount redeemed during the specified timeframe, as well as personal service, expense, and fringe costs for staff dedicated to the program. The staff costs counted as “direct” costs would be those costs that an agency would not incur if the program did not exist. Do not duplicate direct staff costs on this form and your Program Descriptions Forms. Any such costs reported on the Tax Credit Analysis Form should be excluded from the Program Description Forms and vice versa.

Indirect costs: If known, please provide any indirect state fiscal costs incurred as a result of this program for the designated timeframe. Do not include indirect administrative costs.

Other benefits: Describe in detail any other benefits realized as a result of this program that may not be quantifiable as state fiscal benefits. Such “other” benefits may include improved community infrastructure or programs, improved environmental conditions, increased local tax revenues, the removal of blight, the availability of affordable housing or other resources, access to educational or training opportunities, or a host of other appropriate benefits.

Derivation of benefits: Give a detailed accounting of how the benefit amounts were calculated. For example, show the number of new jobs created and the estimated salaries to determine the new withholding taxes resulting from the program. If both temporary and permanent new jobs are created, indicate the number that are temporary and the number that are permanent. Be specific and provide information that will help the average lay reader understand your computations.

Performance measure(s): Departments should include a limited number of significant, pertinent performance measures. Departments are encouraged to use graphic information when possible. (If using graphics to represent performance measures, use the “Form Data Sheet” tab to input the supporting data. See the “Permanent New Jobs Created” graph for an example.) When available, departments should include previously projected versus actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted performance for the upcoming two fiscal years. The number of measures should be limited to four or fewer.

A list of tax credits, exemptions and deductions, follows. Please note this list may not be inclusive of all tax preferences. It may not include all changes to credits, exemptions, deductions or other tax

preferences made in recent legislative sessions. Agencies authorized to offer tax deductions, exemptions, credits, or other tax preferences are responsible for submitting the applicable forms.

A blank Tax Credit Analysis Excel form and an example are available on Budget and Planning's web site <http://oa.mo.gov/budget-planning/budget-information/2017-budget-information/2017-budget-instructions> and an electronic copy of the form will be forwarded. Please contact Pamela McQuary (751-2345), in the Division of Budget and Planning, if you do not receive the electronic copy.

Tax Credit Categories defined in 135.800 RSMo
(New tax credits have been assigned to categories by Budget and Planning)

Agricultural

- Agricultural Product Utilization Contributor
- New Generation Cooperative Incentive*
- Family Farm Livestock Loan
- Qualified Beef
- Wine And Grape Production

Business Recruitment

- Business Facility
- Enterprise Zone**
- Business Use Incentives For Large-Scale Development Programs (BUILD)
- Development
- Neighborhood Assistance*
- Rebuilding Communities
- Film Production
- Enhanced Enterprise Zones
- Enhanced Enterprise Zones – Mega Project
- Missouri Quality Jobs
- Sporting Events Credits
- Missouri Works

Community Development

- Neighborhood Assistance*
- Family Development Account
- Dry Fire Hydrant
- Transportation Development

Domestic and Social

- Youth Opportunities
- Shelter For Victims Of Domestic Violence
- Senior Citizen Or Disabled Property Tax
- Special Needs Adoption
- Children In Crisis/Champion for Children
- Peace Officer Surviving Spouse
- Maternity Home
- Residential Treatment Agency
- Pregnancy Resource Center
- Food Pantry
- Residential Dwelling (Disabled Access)
- Shared Care
- Developmental Disability Care Provider

Entrepreneurial

- Capital
- Certified Capital Company
- Seed Capital
- New Enterprise Creation
- Research
- Small Business Incubator
- Guarantee Fee
- New Generation Cooperative*

Environmental

- Charcoal Producer
- Wood Energy
- Qualified Alternative Fuel Vehicle Refueling Property

Financial And Insurance

- Bank Franchise
- Bank Tax Credit For S Corporations
- Examination Fee
- Health Insurance Pool
- Life And Health Insurance Guaranty
- Property And Casualty Guaranty
- Self-Employed Health Insurance

Housing

- Neighborhood Preservation
- Low Income Housing
- Affordable Housing

Redevelopment

- Historic Preservation
- Brownfield Redevelopment
- Community Development Corporations
- Infrastructure
- Bond Guarantee
- Disabled Access
- New Market Equity Investment
- Distressed Areas Land Assemblage

Training and Educational

- Missouri Works Community College New Jobs
- Missouri Works Community College Job Retention

*Listed under multiple categories

**Certain enterprise zone abatements ended in 2005

Deductions, Exemptions, Credits and Other Tax Preferences

<u>Dept.</u>	<u>Program</u>	<u>Statutory Citation</u>
DED	Affordable Housing Assistance Tax Credit	32.105-32.125
	Bond Guarantee Tax Credit (MDFB)	100.286.7 & 100.297
	Brownfield Jobs/Investment Tax Credit	447.700-447.718
	Brownfield Remediation Credits	447.700-447.718
	Certified Capital Company (CapCo) Tax Credit	135.500-135.529
	Community Development Bank Tax Credit	135.400-135.430
	Community College Job Retention	178.764
	Community College New Jobs Training Bonds	178.892-178.896
	Development Tax Credit	32.105-32.125
	Distressed Areas Land Assemblage Tax Credit	99.1205
	Dry Fire Hydrant Tax Credit	320.093
	Enhanced Enterprise Zones	135.953
	Enhanced Enterprise Zones – Mega Projects	135.968
	Enterprise Zone Benefits	135.200-135.250
	Family Development Accounts	208.750-208.775
	Film Production Tax Credit	135.750
	Historic Preservation Tax Credit	253.545-253.559
	Infrastructure (Contribution) Tax Credit (MDFB)	100.286.6
	Manufacturing Jobs Act	620.1910
	Missouri BUILD Bonds	100.700-100.850
	Missouri Low-Income Housing Tax Credit	135.350-135.363
	Missouri Quality Jobs	620.1875
	Missouri Works	620.2000-620.2020
	Mutual Fund	620.1350
	Neighborhood Assistance Program	32.100 - 32.125
	Neighborhood Preservation	135.535.1
	New Enterprise Creation Tax Credit	620.635-620.653
	New/Expanded Business Facility Tax Credit	135.100-135.150
	New Market Qualified Equity Investment Tax Credit	135.680
	Qualified Alternative Fuel Vehicle Refueling Property	135.710
	Rebuilding Distressed Communities – Business Credits	135.530-135.535
	Rebuilding Distressed Communities – Employee Credits	135.530-135.535
	Rural Empowerment Zones	135.900-135.909
	Small Business Incubator Tax Credit	620.495
	Sporting Events Credit for Donations	67.3005
	Sporting Events Credit for Ticket Sales	67.3000
	Transportation Development Tax Credit	135.545
	Winery and Grape Growers Tax Credit	135.700
	Wood Energy Producers Credit	135.300
	Youth Opportunity and Violence Prevention Tax Credit	135.460

<u>Dept.</u>	<u>Program</u>	<u>Statutory Citation</u>
DHSS	Shared Care Tax Credit	660.053-660.055
Treasurer's Office	Missouri Higher Education Savings Program (deduction)	166.435
DIFP	MO Life & Health Insurance Guaranty Assoc. Credit	376.745
	MO Property & Casualty Insurance Guaranty Assoc. Credit	376.774
	MO Examination Fee Credit	148.400
	State Health Insurance Pool	376.975
DNR	Charcoal Production Tax Credit	135.313
DOR	Bank Franchise Tax Credit	148.064
	Bank Tax Credit for S Corporation Shareholders	143.471
	Children in Crisis/Champion for Children Tax Credit	135.327
	Disabled Access for Homeowners	135.562
	Disabled Access Tax Credit for Small Business	135.490
	Food Pantry Tax Credit	135.647
	Long Term Care Tax Deduction	135.096
	Peace Officer Surviving Spouse Tax Credit	135.090
	Senior Citizen Property Tax Relief	135.010-135.035
	Self-Employed Health Insurance Tax Credit	143.119
	Special Needs Adoption Tax Credit	135.325-135.327
DSS	Developmental Disability Care Provider Tax Credit	135.1180
	Maternity Homes Credit	135.600
	Pregnancy Resource Center Tax Credit	135.630
	Residential Treatment Agency Tax Credit	135.1150
	Shelter for Victims of Domestic Violence	135.550
Agriculture	Agricultural Product Utilization Contributor Tax Credit	348.430
	Family Farm Livestock Loan And Tax Credit Program	348.500
	New Generation Cooperative Incentive Tax Credit	348.432
	Qualified Beef Tax Credit	135.679

TAX CREDIT ANALYSIS

Program Name:						
Department:			Contact Name & No.:			Date:
Program Category:			Type: Tax Credit _____ Other (specify) _____			
Statutory Authority:			Applicable Taxes:			
Program Description and Eligibility Requirements:						
Explanation of How Award is Computed: Entitlement _____ Discretionary _____						
Program Cap: Cumulative \$ _____ (remainder of cumulative cap) \$ _____ Annual \$ _____ None _____						
Explanation of cap:						
Explanation of Expiration of Authority:						
Specific Provisions: (if applicable)						
Carry forward _____ years Carry Back _____ years Refundable _____ Sellable/Assignable _____ Additional Federal Deductions Available _____						
Comments on Specific Provisions:						
	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 (year to date)	FY 2016 (Full Year)	FY 2017 (Budget Year)
Certificates Issued (#)	0	0	0	0	0	0
Projects (#)	0	0	0	0	0	0
Amount Authorized	\$0	\$0	\$0	\$0	\$0	\$0
Amount Issued	\$0	\$0	\$0	\$0	\$0	\$0
Amount Redeemed	\$0	\$0	\$0	\$0	\$0	\$0
FY 2015 EST. Amount Outstanding		\$		FY 2015 EST. Amount Authorized but Unissued		\$
HISTORICAL AND PROJECTED INFORMATION						
\$1 \$1 \$1 \$1 \$1 \$1 \$1 \$0 \$0 \$0 \$0 \$0						<input checked="" type="checkbox"/> FY 2013 <input type="checkbox"/> FY 2014 <input type="checkbox"/> FY 2015 <input checked="" type="checkbox"/> FY 2016 <input checked="" type="checkbox"/> FY 2017
	Amount Authorized		Amount Issued		Amount Redeemed	
Comments on Historical and Projected Information:						

TAX CREDIT ANALYSIS

Program Name:

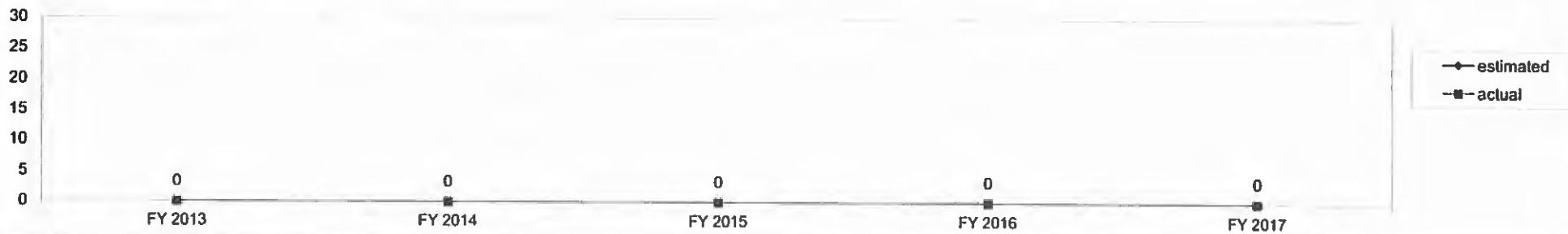
BENEFIT: COST ANALYSIS (Includes only state revenue impacts)

	FY 2015 ACTIVITY	Other Fiscal Period (Indicated time period)	Derivation of Benefits:
BENEFITS			
Direct Fiscal Benefits			
Indirect Fiscal Benefits			
Total			
COSTS			
Direct Fiscal Costs			
Indirect Fiscal Costs			
Total			
BENEFIT: COST	#DIV/0!	#DIV/0!	

Other Benefits:

PERFORMANCE MEASURE(S)

Permanent New Jobs Created



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Historic Preservation (HTC)		Contact Name & No.: Lindsey Peters (573) 751-9320		Date: October 2015
Department: Economic Development				
Program Category: Redevelopment	Type: Tax Credit <input checked="" type="checkbox"/> Other (specify) _____			
Statutory Authority: Sections 253.545 - 253.561, RSMo.		Applicable Taxes: Income taxes, bank taxes, insurance premium taxes, and other financial institutions taxes		

Program Description and Eligibility Requirements:

25% credit issued for qualified rehabilitation costs on historic structures. Individuals, organizations and businesses which have a Missouri liability are eligible to apply.

Explanation of How Award is Computed:

Entitlement ☒ Discretionary _____

Applicant applies to DED at beginning of project to receive preliminary approval. Along with application requirements, proposed work is reviewed by DNR SHPO. After work is complete, applicant files second application along with proof of expenses. Credits are issued after project has met program requirements and work is complete. This is a fiscal year program.

Program Cap: Cumulative \$ _____ (remainder of cumulative cap) \$ _____ Annual \$ ☒ None _____

Explanation of cap: January 1, 2010 - June 30, 2010 cap is \$70M; Beginning FY 11 cap is \$140M /FY. Projects not under cap: Owner-occupied residences (capped at \$250,000 in credits) and projects to receive \$275,000 in credits.

Explanation of Expiration of Authority: Section 253.550, RSMo.

Specific Provisions: (if applicable)

Carry forward 10 years Carry Back 3 years Refundable _____ Sellable/Assignable ☒ Additional Federal Deductions Available ☒

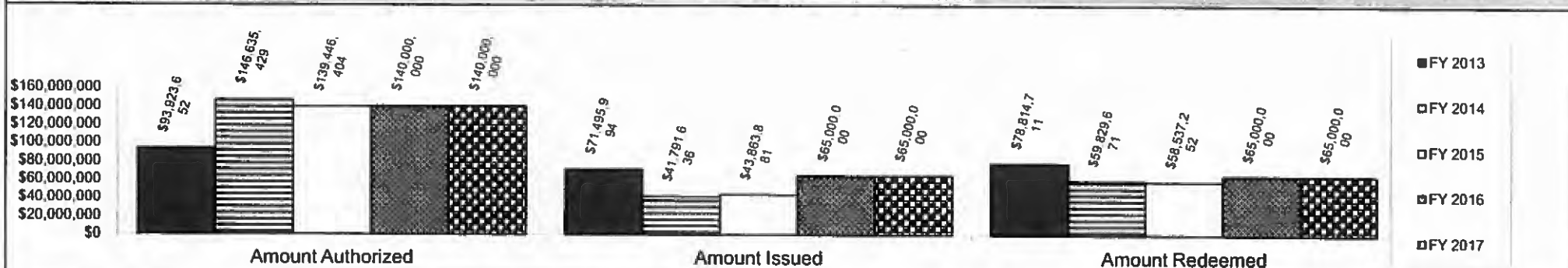
Comments on Specific Provisions: 20% Federal Historic Credit

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 (year to date)	FY 2016 (Full Year)	FY 2017 (Budget Year)
Certificates Issued (#)	142	158	146	42	150	150
Projects (#)	118	128	135	35	120	120
Amount Authorized	\$93,923,652	\$146,635,429	\$139,446,404	\$38,776,201	\$140,000,000	\$140,000,000
Amount Issued	\$71,495,994	\$41,791,636	\$43,863,881	\$12,664,824	\$65,000,000	\$65,000,000
Amount Redeemed	\$78,814,711	\$59,829,671	\$58,537,252	\$12,445,645	\$65,000,000	\$65,000,000

FY 2015 EST. Amount Outstanding \$37,243,860

FY 2015 EST. Amount Authorized but Unissued \$262,584,116

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

BENEFITS	FY 2015 ACTIVITY	Other Fiscal Period (10-year)	Derivation of Benefits: Investment: (a) \$274,631,422 in Non-Residential Investment spending in 2015-2019, (b) \$311,910,292 in Residential Investment spending in 2015-2019. Employment: (a) 881 jobs across various industries in local competitive markets at average wage rates in 2019-2024.
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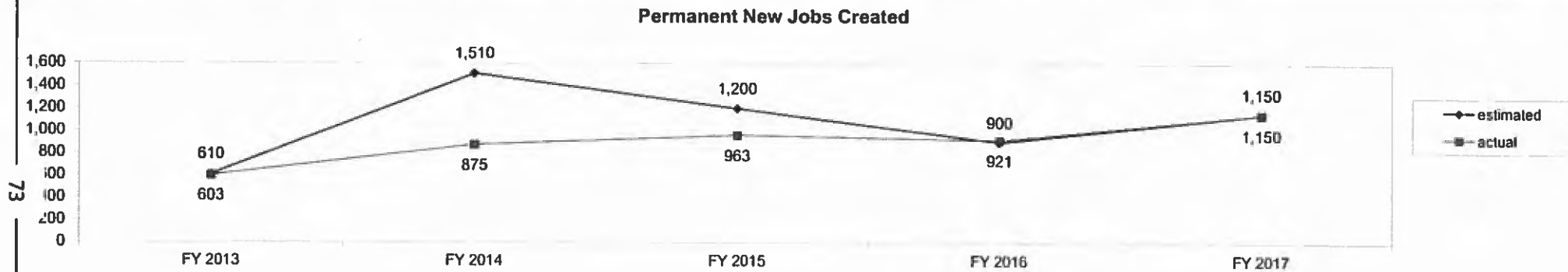
TAX CREDIT ANALYSIS

Program Name: Historic Preservation (HTC)			Other Assumptions: (a) real wage growth starting in 2016. Incentives/Credits: (a) \$146,635,429 in Historic Preservation tax credits over years 2015-2019. Impacts occur Statewide. All Values in 2015\$. Assumptions provided by DED. Estimated using REMI. The multi-year fiscal Benefit-Cost Ratio is 0.14 when other program incentives are included.
Direct Fiscal Benefits	\$883,090	\$5,625,699	
Indirect Fiscal Benefits	\$3,849,848	\$24,525,345	
Total	\$4,732,938	\$30,151,044	
COSTS			
Direct Fiscal Costs	\$29,327,086	\$141,655,109	
Indirect Fiscal Costs	\$0		
Total	\$29,327,086	\$141,655,109	
BENEFIT: COST	0.16	0.21	

Other Benefits: In FY-2015, every dollar of authorized program tax credits returns: \$1.76 in new personal income totaling \$51.76 million, \$2.96 in new value-added/GSP totaling \$86.79 million, and \$4.70 in new economic output totaling \$137.73 million

Over 10 YEARS, every dollar of authorized program tax credits returns: \$3.44 in new personal income totaling \$487.09 million, \$5.51 in new value-added/GSP totaling \$779.88 million, and \$9.66 in new economic output totaling \$1,367.74 million

PERFORMANCE MEASURE(S)



Comments on Performance Measure: N/A